

**DUE DATE SLIP****GOVT. COLLEGE, LIBRARY****KOTA (Raj.)**

Students can retain library books only for two weeks at the most.

| BORROWER'S<br>No. | DUE DTATE | SIGNATURE |
|-------------------|-----------|-----------|
|                   |           |           |

*M. Com.*

---

MODERN BUSINESS ROUTINE

EXPLAINED AND ILLUSTRATED.

VOLUME II.—THE IMPORT AND  
EXPORT TRADE.

Effingham Wilson's Commercial Publications.

# MODERN BUSINESS ROUTINE

EXPLAINED AND ILLUSTRATED.

VOLUME II.—THE IMPORT  
AND EXPORT TRADE.

By  
R. S. OSBORNE, F.S.S.

BUSINESS ORGANISER; EXAMINER IN "THEORY AND PRACTICE OF COMMERCE" TO THE  
COLLEGE OF PRECEPTORS AND IN "MODERN BUSINESS ROUTINE" TO THE  
LONDON CHAMBER OF COMMERCE,  
AUTHOR OF "COMMERCIAL CALCULATIONS;" "PRACTICAL ARITHMETIC," ETC.

LONDON:  
EFFINGHAM WILSON  
16 COPTHALL AVENUE, E.C.2

1925

## PREFACE.

THIS volume, a continuation of Volume I., *The Home Trade*, is devoted entirely to the theory and practice of our Foreign and Colonial Trade. The book opens with a chapter on Commerce dealt with from an economic standpoint; and thence is explained to the reader the modern routine of our oversea trade on the same lines as in the first volume, viz., the procedure is described in detail, the documents used are explained and exemplified, and finally illustrations of actual shipments of goods are given. The documents set out have nearly all been used in business houses; and to enable the reader to obtain a better idea of the actual documents, where some uniformity exists, the dimensions and colour of each are shown on the various copies. Chapters X., XI., XII., and XIII. are devoted to His Majesty's Customs, and the reader is shown how Exports are dealt with in regard to Customs Regulations, the Importation of Free goods and Dutiable goods, and the transshipment of goods.

The volume closes with an Appendix on Stamp Duties, Excise Licences, Foreign and Colonial Weights and Measures, and kindred subjects which a clerk in a foreign shipper's office ought to have at hand.

Every care has been taken to include only modern methods and to ensure that the documents have been accurately compiled; but if by chance any irregularity exists, criticisms thereupon will be welcomed.

E. S. OSBORNE.

CITY OF LONDON COLLEGE, E.C.

1914.

# CONTENTS.

|                  |   |
|------------------|---|
| PREFACE. . . . . | v |
|------------------|---|

## CHAPTER I.

### COMMERCE.

|   |   |
|---|---|
| Classification of Occupations; Manufacturing and Constructive Industries; Transportation of Goods by Canal and Railway; Carriage of Goods; The Firm and its Constitution, Exports and Imports—their Development; Panama Canal; The Chief Trade Routes of the World; Banking and Finance; Markets. . . . . | 1 |
|---|---|

## CHAPTER II.

|   |    |
|---|----|
| The Exportation and Importation of Goods—a General Survey of the Routine; Indents; Shipping Instructions; Shipping Book; Delivery Order; Freight Note; Manufacturer's Invoice; Foreign Invoice. . . . . | 10 |
| Correspondence relating to Foreign Shipments. . . . .   | 20 |

## CHAPTER III.

|   |    |
|---|----|
| Freight Engagement; Tonnage; Short Shipment; Charter Party and explanation of Terms; Bill of Lading; Receiving Note; Shipping Note; Mate's Receipt; Letters of Indemnity; Explanation of Clauses of a Bill of Lading. . . . . | 26 |
| Exercises. . . . .  | 53 |

## CHAPTER IV.

### FOREIGN INVOICES.

|   |    |
|---|----|
| Loco; Free on Rail; Free alongside Ship; Free on Board; Cost and Freight; Cost, Insurance, and Freight; Franco. . . . . | 54 |
| Quotation; Consignment Note; Certificates of Origin; Customs Requirements and Regulations; Our Consular System. . . . . | 57 |

## CHAPTER V.

## CONSIGNMENTS.

|  | PAGE |
|--|------|
| Goods on Consignment; <i>Pro forma</i> Invoice; Account Sales;<br>Account Current. . . . . | 76   |
| Transaction I., Consignment of Beef. . . . .   | 85   |
| „ II., Consignment of Sugar. . . . .   | 88   |
| Exercises. . . . .   | 89   |

## CHAPTER VI.

## MARINE INSURANCE AND LLOYD'S PRACTICE.

|  |     |
|--|-----|
| History of Lloyd's; The Subscribers and Lloyd's; The Practice<br>of Insuring at Lloyd's; The Policy of Marine Insurance;<br>Kinds of Policies; Explanation of a Lloyd's Marine<br>Insurance Policy; Protests; Total Losses and Construc-<br>tive Total Losses. . . . . | 92  |
| Exercises. . . . .   | 114 |

## CHAPTER VII.

|  |     |
|--|-----|
| General and Particular Average; York-Antwerp Rules; Adjust-<br>ments; Examples of General and Particular Average;<br>Survey Report; Lloyd's Bottomry Bond; Lloyd's<br>Average Bond; Lloyd's Respondentia Bond; Insurance<br>Abbreviations. . . . . | 118 |
| Transaction III., Marine Insurance at Lloyd's. . . . .   | 135 |
| „ IV., Marine Insurance and Settlement of Claim. . . . .   | 139 |
| Exercises. . . . .   | 140 |

## CHAPTER VIII.

|   |     |
|---|-----|
| Drawing Bills against Shipments. . . . .                          | 143 |
| Abbreviations used in connection with the Shipping Trade. . . . . | 149 |

## CHAPTER IX.

## ACTUAL EXAMPLES OF SHIPPING TRANSACTIONS.

|   |     |
|---|-----|
| Transaction V., Home Transaction, Iron Trade. . . . . | 151 |
| „ VI., Export „ „, Iron Trade. . . . .                | 161 |
| „ VII., Enamel. . . . .                               | 171 |
| „ VIII., Rubber. . . . .                              | 182 |

# CONTENTS.

ix

|   | PAGE |
|---|------|
| Exercises, Transactions, IX., Wool Felt Hats. . . . . | 191  |
| X., Llama Shirts. . . . .                             | 192  |
| XI., Worsted Suitings. . . . .                        | 193  |
| Exercises. . . . .                                    | 195  |

## CHAPTER X.

### HER MAJESTY'S CUSTOMS AND EXCISE.

|   |     |
|---|-----|
| The Institution and its Operations. . . . . | 199 |
|---|-----|

## CHAPTER XI.

### EXPORTS.

|   |     |
|---|-----|
| Alteration with in regard to Customs Regulations. Draw-<br>Shipping Specifications. . . . . | 207 |
| Export of Explosives and Inflammable Goods. . . . .   | 237 |

## CHAPTER XII.

### IMPORTS.

|   |     |
|---|-----|
| Manifest; Free Goods; Dutiable Goods. . . . . | 238 |
|---|-----|

## CHAPTER XIII.

### TRANSHIPMENTS.

|   |     |
|---|-----|
| Within the Same Port. . . . .   | 255 |
| Removal by Rail in Transit to other Ports in the United<br>Kingdom. . . . . | 259 |
| Free Goods in Transit. . . . .  | 259 |
| Exercises. . . . .  | 263 |

## APPENDIX.

|   |     |
|---|-----|
| 1. Stamp Duties, Excise Licences, etc. . . . .  | 265 |
| 2. Customs Tariff of the United Kingdom. . . . .  | 272 |
| 3. Foreign and Colonial Weights and Measures, with their<br>Equivalents in British Standards. . . . . | 292 |
| 4. Average Weights and Cubic Contents of Bales of Cotton<br>from Various Ports. . . . .               | 291 |

|   |             |
|---|-------------|
| 5. Average Weights and Cubic Contents of Sales of Jute and Flax. . . . .                        | PAGE<br>291 |
| 6. European Corn Measures. . . . .  | 291         |
| 7. Postal Information. . . . .  | 292         |
| 8. Approximate Time occupied in Course of ex Post from London to certain Places Abroad. . . . . | 295         |
| 9. Foreign and Colonial Monies, with Approximate Value in British Currency. . . . .             | 298         |
| 10. British Weights and Measures. . . . .   | 303         |
| 11. Metric Equivalents of British Weights and Measures. . . . .                                 | 306         |
| 12. Nautical Measures. . . . .  | 308         |
| 13. Measurement of Timber—London. . . . .   | 308         |
| 14. Approximate Values of Gold and Silver Coins. . . . .  | 309         |
| 15. Continental Weights and Measures with their Value. . . . .                                  | 309         |
| 16. Continental Time. . . . .   | 310         |
| 17. Standard Time. . . . .  | 310         |
| INDEX. . . . .  | 4           |



# MODERN BUSINESS ROUTINE.

## CHAPTER I.

### COMMERCE.

COMMERCE is essentially the exchange of commodities, and the development of commerce is the development of the material prosperity of mankind.

Before goods can be exchanged they must be produced, and it would be of advantage to us to grasp clearly the meaning of production and the many activities arising therefrom.

Man cannot produce matter; although in the mental and moral world he may produce new ideas, yet in the physical world all he can do is to alter the form of matter to make it more useful, or to bring it from a place where it is useless to where it will be useful.

### Classification of Occupations.

We may classify occupations in the following manner:—

**1 Extractive Industries.**—These industries include hunting, fishing, agriculture, and mining. They are the oldest forms of industry, and are perhaps the most important, as they are concerned with the production of food and raw materials.

It must not be forgotten that, until recently, sheep were reared abroad almost wholly for their wool, and cattle for their hides. Cotton, silk, flax, and jute are agricultural products. Of minerals, coal and iron come easily first. Deep-sea fishing is important both in the North Sea and off Newfoundland, whilst in North America, fish, notably salmon, are still found in the rivers in sufficient quantities to be of commercial importance.

**2. Manufacturing and Constructive Industries.**—

These are concerned with either the working up of raw materials to make them more useful, or the putting together of manufactured articles, as in shipbuilding and machine construction.

The chief manufactures in this country, at all events as far as exports are concerned, are textiles—with cotton easily leading—followed by iron and steel.

The cotton trade is localised in Lancashire owing to the damp climate, which prevents the thread from snapping.

The iron trade takes various forms. On some coal-fields near the coast we have smelting, as in S. Wales; on others where there is a navigable river, shipbuilding, as on the Clyde; again, where the textiles are important, we have the manufacture of machinery; whilst the inland fields specialise in domestic ironmongery, as does Birmingham.

**3. Commerce.**—Commerce, *commutatis mercium*, consists essentially in the exchange of goods, and the cardinal point on which we have to insist is that different parts of the world produce different commodities, or the same commodity under unequal conditions.

In a primitive society, commerce as such hardly exists; the family is self supporting, living on the produce of the chase or on agriculture, the women weaving clothing. As civilization advances, there springs up a division of labour, and a man produces not for his own use, but to sell, and so to supply his own wants. The next step is for a third party to come into existence, one who knows where things are produced and where they are required, and so we get the middleman or merchant.

The last hundred years have seen enormous strides in the development of commerce, and for various reasons. In the first place, the introduction of steam power has given man a mastery over the forces of nature impossible to human muscles. The opening up of new lands has allowed the older ones to develop their manufactures and exchange them for food and raw materials, whilst the increase in transport facilities has caused the world to shrink in size.

### Transportation of Goods.

It is not only important to be able to produce commodities, but they must be transported to the consumer.

**Canal.**—Until the end of the eighteenth century, the existing means of transport by roads were sufficient; but with the development of our coal and iron resources other means had to be found; and so the canal system developed, its pioneer being the Duke of Bridgewater. The canal even in the heyday of its prosperity was unable to cope with the increased volume of traffic, and with the introduction of steam and the perfecting of the locomotive, the railway soon began to oust it, and now canals in England are almost derelict. They are too narrow, progress through the interminable locks is slow, whilst attempts at using steam power result in the banks falling down. In fact, they suffer from certain physical disabilities that cannot be overcome.

**Railway.**—At the end of the first quarter of the last century, the first real railway came into being, and in about fifty years the whole country was covered with a complete network.

The original idea was for the railway company to provide the track, the public supplying rolling stock. This was soon found to be impracticable, and nowadays the company usually provide trucks or carriages as well as traction. As far as the coal trade is concerned, however, the Colliery Company finds its own trucks.

**Carriage.**—The subject of railway rates is of perennial interest to the trader.

The railways of the United Kingdom are capitalized at upwards of £1,000,000,000, and although the sum necessary for their upkeep is comparatively small, their income must be a huge one.

Railways, created by Act of Parliament, being monopolies, Parliament has fixed maximum rates. These maxima, being as a rule much higher than practicable rates, afford little protection to the user. The American Professor Hadley writes, "Fixed maxima are next to no use in preventing extortion."

Although rates are based broadly on mileage, yet there are many cases in which the rate has little connection with mileage.

The general maxim on which railway managers work seems to be, "charge what the traffic will bear." This may be interpreted either "is able to bear" or "can be made to bear," and the trader usually suggests the second rendering.

There are three classes of traffic—

1. Goods which are low-priced and can bear little but out-of-pocket expenses.
2. Goods which are medium-priced and can bear something above out-of-pocket expenses.
3. Goods which are high-priced and can bear, not only out-of-pocket expenses, but can contribute handsomely to the carriage of low-priced goods.

Goods exported or imported usually have an advantage as far as rates are concerned over goods that are going to be kept in this country. The trader often considers this unjust, and with much reason. In justice to the railway companies it may be pointed out, however, that these rates are for whole train loads, or at all events whole truck loads. In some instances, if it were not for the low rates, the goods would be sent by sea.

At the present moment, electric traction for short distance passenger traffic seems to be developing, the make up, shunting and re-forming operations necessary with goods traffic not being needed for permanently-made-up passenger trains.

During the early history of the locomotive, attempts were made to run them on the roads. The roads were unsuitable and adverse legislation pushed back the clock for a century.

The perfecting of the internal combustion engine, however, gave us a traction engine which would not be denied, proving itself capable of competing with the railway as a carrier, and giving brickworks' proprietors and manufacturers of heavy goods a means of transport independent of the railways in districts where the road gradients are not much against the load.

### The Firm and its Constitution.

Business may be carried on by (i) an individual, (ii) partners, (iii) a company.

For small businesses, especially those of retailing, the individual trader is most common.

Where a firm is carried on by partners, one or more may be "sleeping partners." The sleeping partners take no part in the carrying on of the business, but participate in the profits and shoulder a portion of the liability. A partner may not transfer his interest without the consent of his partner or partners.

"A company is a number of persons incorporated by law; so that the company has a distinct personality apart from the persons composing it."

A person having an interest in a company may dispose of it without reference to any other member of the company.

A company may be incorporated:

- (i) By Royal Charter, *e.g.* British South Africa Company.
- (ii) Special Act of Parliament, *e.g.* Railway Companies.
- (iii) By registration.

Most joint stock companies come under the third heading Associations of more than twenty persons (bankers excepted) carrying on business must register, whilst associations of not less than seven may.

A company may have its liability limited or unlimited. If the former, the shareholders are liable only for the unpaid portion—if any—of their shares. Shareholders in banks, however, are also liable for their note issue.

The chief aim of the business man is to make a profit, and competition is the chief enemy of this natural desire. Where there exists a real monopoly, the holder being protected by law, there is no competition; but where there is, monopoly is sought, the aim being to limit output or fix prices.

The most common form of this limitation which crops up at every stage of industrial development is the **pool, ring, or combine.**

A **pool** may be defined as an agreement by independent firms as to output, or prices, or both.

There is one inherent defect in the **pool.** It has almost always been found to be temporary in character, because when prices have been unduly remunerative, competing manufacturers have found it desirable to increase their sales and break the agreement. Contracts in restraint of trade have been declared illegal in the United Kingdom and the United States; so that, as a rule, when individual firms break their agreements, the aggrieved parties cannot invoke the law any more than gamblers can.

Railway companies in the United Kingdom serving the same districts, after finding competition ruinous, have pooled their earnings, and passenger lines between Europe and North America have come to similar agreements.

### Exports and Imports—Their Development.

Our foreign trade in 1913 reached the high total of £1,294,495,375; imports accounting for £769,033,959, and exports for £525,461,416

At first sight, since our imports exceed our exports, we would seem to be in the position of a man who spends more than his income, but we must remember that "exports must equal imports over a period."

We are the carriers of the world, and have also a large amount of capital invested abroad. It is the income from these two sources that makes our imports appear so much larger than our exports.

It is obvious that such a large trade is only possible where the means of transport are at hand, and we are fortunate in being an island power where three-quarters of the earth's surface are covered with water

Two places may be an equal distance from a third; but if the route to one is across land, and the other across water, then the water route is the cheaper.

The application of steam power to ships made them independent of the winds, whilst the introduction of the triple-expansion engine and the turbine made for economy in fuel, or, what is the same thing, gave increased speed.

An important result of attempts at cheapening transport by ships has been the increase in size. For some trades, notably the South American, it is only the really large ship that can be run at a profit. One great drawback to the increase in size has been that dock development has not kept pace with it.

The application of cold storage to the meat trade has increased the wealth of meat-producing countries, and given our poorer classes a much better acquaintance with the most popular form of food. In dealing with factors that have helped commerce, we must not forget the development of the letter post, telephone, telegraph, cable, and the recent developments in wireless telegraphy.

Shortening of distances has been effected by cutting the Suez, Kaiser Wilhelm (Kiel), Corinth, North Holland, and Panama Canals.

The Suez Canal, which was constructed by the French,

effects an enormous saving in the voyage to East Africa and Southern Asia.

### Panama Canal.

This canal runs from Colon in the north-west to Panama in the south-east, a distance of fifty miles. Starting at the Atlantic end at Colon, a ship will sail about seven miles to the Gatun Locks, where, by entering three locks, she will be raised 85 feet, which is the height of 33 miles of canal. She will then enter the artificial Gatun Lake, and after a somewhat sinuous course of about 24 miles, will arrive at Obispo. The ship next sails for 9 miles through the famous Culebra Cut, at the end of which the Pedro Miguel Lock lowers the vessel 30½ feet to the Miraflores Lake, the length of which is a mile and a half. At the south-east end of the lake the Miraflores Locks lower the ship 54½ feet. A remaining portion of 8 miles brings the ship to the Pacific.

The Panama Canal will be the realization of the dream of Columbus, a new route to the East. From his time onwards, various projects were put forward for uniting the two oceans, but it was the construction of the Suez Canal that was responsible for the first real start, a company being formed by the de Lesseps, who were responsible for that canal. After doing much valuable work, the French had to give up the attempt, having been beaten by the pestiferous condition of the isthmus.

It was an incident of the Spanish-American War that made the Americans anxious to finish the canal. The battleship *Oregon* was at San Francisco when hostilities broke out, and she had to steam for ninety days to get to the theatre of war.

Panama threw off the yoke of Columbia and received two million pounds plus an annuity for the canal zone, the French company receiving eight million pounds for their interest.

The canal will shorten the journey to the west coast of America by 8,000 miles. It will have no effect at all on the main Suez traffic to East Africa and South Asia, but will compete with Suez for the trade of Pacific Asia, part of the East Indies, and Australasia.

The American trans-continental railways will feel the pinch, and the sailing ship will be driven off the Cape Horn route.

The canal will allow our ships of modern tonnage to engage in the West American trade.

### *The Chief Trade Routes of the World.*

1. **North Atlantic to Canada, U.S.A., and West Indies.**—From Canada we import timber, cheese, and wheat; from U.S.A. cotton and wheat, whilst the West Indies are important for fruit.

2. **South Atlantic including the Plate Route and the Cape Horn Route.**—From Brazil we get rubber, cotton, sugar, and coffee. Argentine is important for wheat, beef, and mutton; while Chile exports copper and nitrate of soda.

3. **The Suez Route** takes the East African, South and East Asiatic, and part of the Australian trade.

It includes our imports of cotton, jute, wheat, linseed, and tea, whilst it is important for an export of manufactured cotton.

A branch of the Suez route is the Mediterranean, whence we import fruit, wine and wheat.

4. **The Cape Route** is important for West Africa, South Africa and parts of Australasia. From South Africa we get wool and ostrich feathers, and from Australasia wool and mutton.

### *Banking and Finance.*

The greater portion of our trade, both home and foreign, rests on a credit basis, and as far as the foreign trade is concerned, payment is usually made by means of bills of exchange. Only comparatively small parcels of gold cross to foreign countries to settle the balance of national indebtedness.

A merchant in Calcutta, buying from an Englishman could direct the latter to draw a bill on him. The bill could be presented to an English bank when a considerable proportion of its value would be paid. It would then be sent to the Bank's Calcutta branch, and the amount collected from the Indian merchant. The import trade is financed in a similar fashion.

### *Markets.*

When demand and supply are spoken of in relation to one another, it is necessary that buyers and sellers should have access to one another in a market.



A market place was originally a public place where goods were exposed for sale ; but the word means nowadays a body of persons in intimate business relations, and there may or may not be some central exchange or auction rooms.

"Economists understand by the term *market*, not any particular market place in which things are bought and sold, but the whole of any region in which buyers and sellers are in such free intercourse with one another that the prices of the same goods tend to equality easily and quickly." (Cournot.)

Before there can be a wide market in a commodity, it must be in general demand and capable of being exactly described, so that the buyer at a distance knows what he is buying, and must be able to stand transport and the cost of transport.

## CHAPTER II.

### THE EXPORTATION AND IMPORTATION OF GOODS—A GENERAL SURVEY OF THE ROUTINE

#### Indents.

A FOREIGN order or an indent contains full particulars concerning the order and its execution and the terms and conditions upon which it is given.

The better class houses and the large foreign and colonial houses are now represented by well known London Commission houses, who accept indents, place all orders, and attend to shipments and invoicing.

It is a common practice now for manufacturers to send out their travellers to the colonies with the season's samples to obtain orders, which are executed by the manufacturers direct.

Indents generally are of an open and varied nature, leaving the buying of the goods to the discretion of the London house, and when large houses are ordering their season's goods, the indents may run into 600-700 sheets, covering all classes of goods from the proverbial needle to an anchor. The details would vary according to the class of trade, for example, in the case of a hardware or machinery firm, their indents would naturally be more specific than those of a drapery house. Messrs. Brown, Jones of Melbourne, for instance, would write to their London agents as follows.—

"We have pleasure in sending you herewith indent for Spring Season's Goods which we require in our show rooms, July 30th.

"Millinery.—We should like a good show of trimmed millinery, up-to-date and prevailing fashions, say £500-700

"Dress materials—Specified

Blouses, Mantles, Dresses, etc., say £300-400

Ribbons, Laces, etc., say £800.

Hosiery, Blankets, Rugs, Boots, Shoes, Clothing, Men's Felt Hats, Gloves, Corsets, Underclothing, Cotton Piece Goods—quantities specified.

"We should like these goods shipped by cheap steamer if possible, but as latest date for delivery into our show rooms is July 30, we leave it to your discretion to ship by mail steamer if necessary."

The London house acknowledges receipt and then divides up the indent amongst their respective buyers, who, immediately on seeing requirements, send out notices to suppliers' agents that they will call on them with a view to discussing current prices, and whether they could deliver to date.

Having satisfied themselves as to whom they will give the order—it is generally given down to an agent—the same night a confirming order is sent direct to the supplier, who acknowledges receipt, confirms order, prices, and time of delivery.


When the delivery date approaches, the supplier applies to the London house for **Shipping Instructions** which are dealt with by the department concerned. Should the supplier not apply when due, an **Overdue Order Sheet** would be sent out.

#### *Application for Shipping Instructions.*

"Your Order, No. C, 1066, for 150 pieces Cottons is now ready for shipment and will pack in three bales or cases"

This application is taken by the shipping clerk to the buying department and compared with the order and if correct is then entered in the **Shipping Book**, where a record of all goods despatched is kept

#### *Example of Entry in Shipping Book.*

| Date.      | Supplier       | Order No | Mark  | Ship      | Nos   | Goods.           |
|------------|----------------|----------|---|-----------|-------|------------------|
| June<br>10 | John Adams     | C 1066   |  Melbourne | Industani | 8/10  | 3 bales cottons. |
|            | Trent & Updale | 1094     | —   | —         | 11    | 1 case hosiery.  |
|            | E. Hobly & Co. | 1162     | —   | —         | 12    | 1 case hosiery.  |
|            | Ang Oberlein   | 1121     | —   | —         | 13/16 | 4 cases shawls.  |

*Example of Shipping Instructions.*

## SHIPPING INSTRUCTIONS

From *Mark Matthews & Co.*

FENCHURCH STREET,

To

LONDON, E.C.,

*Messrs. John Adams & Co.,*

10 June, 19—.

*Manchester*

Your Ref No. 149

| Marks and Numbers  | Pack ges | Order Number | Particulars |
|--|----------|--------------|-------------|
| <div style="border: 1px solid black; display: inline-block; padding: 2px;">B J</div> 8/10<br><i>Melbourne.</i> | 3 Bales  | C<br>1006    | Cottons.    |

**\*\*\* If Mark does not agree with that given on Order do not forward  
but notify us at once.\*\*\***

In reply to yours of the 10th inst. please forward above goods at once  
carefully packed for export to *Royal Albert Dock*  
to the order of *Messrs. Brook Daxon & Co.*  
for shipment on <sup>my</sup><sub>our</sub> account per SS *Industans*  
and oblige,

**If you are unable to do this, please return S/Note and state earliest date  
you can forward**

Weight in English pounds and dimensions in inches must appear on all  
Packages and Invoices.

Invoices must be forwarded on the day goods are despatched or following  
day at latest.

*Example of Shipping Note.*

No.

Royal Albert DOCKS

10 June, 19—.

Ship *Industans.*

No

Royal Albert DOCKS, LONDON.

10 June, 19—.

TO THE SUPERINTENDENT.

Please receive and Ship per

## Industry

for Melbourne

and place charges to our Deposit  
account.

B J 11 1 Case  
Melbourne

*Trent and Upsdale*  
O/C 1094

Mark

$\overline{BJ}$   
Method 1

No

11      1 *Case history.*

Received by ... ..

Mark Matthews & Co  
Fenchurch St., E.C.

NOTE — This counterfoil would be retained by Shipper for reference

When the steamer in question closes, Bills of Lading are made out for all goods ordered to this particular steamer and lodged with brokers

When goods are delivered to the docks it is essential that a **Shipping Note** be handed to the dock company with goods to enable them to assess charges. When the Railway Company delivers the goods, no S/Note is required.

The Railway Company would themselves issue S/Notes when the goods come up by rail and when the railway rate includes delivery.

As a rule it can be taken for granted that with regard to goods delivered to a London steamer by railway companies north of London, the rate is usually f.o.b. (free on board), but south of London the rate is to station only, delivery charges and dock dues being for shipper's account.

Similar instructions would be given to Trent and Upsdale, but in this case a shipping note would accompany such instructions, goods being in London, and dock dues being for shipper's account.

Messrs. E. Hohly & Co and August Oberlein, being continental merchants, the goods would first be forwarded to London. The continental trade is generally conducted through Forwarding Agents, as owing to rates being cheaper for truck loads of goods, such agents, by making a groupage, can carry the goods more cheaply than can be done by a merchant direct.

We will assume that both these orders for hosiery and shawls have come through The General Transport Co of 43/45, Great Tower Street, London. On the arrival of the goods at Harwich this firm would notify Messrs Mark Matthews & Co. that

[B]

Melbourne

12, one case hosiery, from E. Hohly & Co., and 13/16, four cases, shawls, from August Oberlein were due to arrive in London next day, and ask for shipping instructions. They would be requested to deliver them to s.s. *Industan* in Royal Albert Dock, and a S/Note, as in the case of Trent & Upsdale, would be sent. The General Transport Co. would then instruct their carman to call at Bishopsgate Goods Station, or to whichever depôt the goods may have been sent, and would give their carman a **Delivery Order** on such depôt. He would be instructed to deliver the cases to s.s. *Industan* in Royal Albert Docks, with S/Note received from Mark Matthews & Co, so that dock dues would be placed to their account.

*Example of a Delivery Order (D/O).*

'Phone: 6111 Avenue (Two Lines)    Telegrams: "Transcogen, Bilgate, London."

**The General Transport Co., Ltd.,**  
43-45, GREAT TOWER STREET, LONDON, E.C.

**DELIVERY ORDER.**

REFERENCE  
AB 4537

12 June, 19—.

To The Supt. G E Ry.,  
Bishopsgate.

Please deliver the undermentioned goods *ex Harwich*  
To Our Carman.

Charges to account of *Ourselves*

| Mark, and Description<br>Number of Packages | Contents | Weight. |
|---|----------|---------|
| <b>B J</b> 12/16<br><i>Melbourne.</i>       | 5 Cases  |         |

It is usual for large firms to have a Deposit Account with the Port of London Authority to avoid delays and trouble. All charges are paid prior to shipment, and dock dues would be rendered in later as follows:—

## PORT OF LONDON AUTHORITY.

MESSRS MARK MATTHEWS &amp; Co ,

FENCHURCH ST , E C

Particulars of charges on the under-mentioned goods shipped per s.s. *Industans* on your account

[BJ] 11/15, 6 cases hosiery, 9/-  
Melbourne

The next procedure would be to lodge Bills of Lading with the steamship company. These will be discussed in a later chapter (See page 39)

Presuming all the packages are shipped, the three stamped Bills of Lading would be signed by an authorised person in the Shipping Company's office and handed to the shipper with the Freight Note.

*Example of Freight Note.*

9/11, FENCHURCH AVENUE,  
LONDON, E C

MESSRS MARK MATTHEWS &amp; Co ,

FENCHURCH ST , LONDON, E C

DR TO COMMONWEALTH AND DOMINION LINE,

Shipping and Forwarding Agents

For Freight per s.s. *Industans* to Melbourne

| Marks & Nos | Packages | Description of Freight.                             | Freight<br>age | £      | s  | d             |
|-------------|----------|---|----------------|--------|----|---------------|
| 8/10        | 3        | Bales, Cotton, Cottons                              | 42 0           |        |    |               |
| 11          | 1        | Case, Hosiery,                                      | 22 8           |        |    |               |
| 12          | 1        | " "   | 18 4           |        |    |               |
| [BJ] 13/16  | 4        | Cases, Shawls,                                      | 80 0           |        |    |               |
| Melbourne   |          |   | 163 0          | @ 57/6 | 11 | 14 4          |
|             |          | Primage 10 %  |                |        | 1  | 3 6           |
|             |          | When paying Freight 5 % would<br>be deducted ... .. |                |        | 12 | 17 10<br>11 9 |
|             |          |   |                | £      | 12 | 6 1           |



# EXPORTATION AND IMPORTATION OF GOODS. 17

Having collected the following four manufacturers' Invoices for the goods supplied, Mark Matthews would forward an Invoice for the shipment to Messrs. Brown, Jones, Melbourne, Australia.

## (a) *Manufacturer's Invoice.*

MANCHESTER,  
9/11 PORTLAND STREET,  
10 June, 19—.

MESSRS. MARK MATTHEWS & Co.,  
FENCHURCH STREET, LONDON, E C.  
BOUGHT OF JOHN ADAMS.  
(Manufacturers, etc.)

| Marks & Nos            | Packages | Description                                  | Price | £   | s  | d |
|------------------------|----------|--|-------|-----|----|---|
| B.J. 8/10<br>Melbourne | 3        | Bales Cottons, 150 pieces each 40 yards Long |       |     |    |   |
|                        |          | Cloth at .. ..                               | Gd.   | 150 | 0  | 0 |
|                        |          | Less 2½ % discount                           |       | 3   | 15 | 0 |
|                        |          | 3 Bales, Double Canvas and Tar ..            |       | 146 | 5  | 0 |
|                        |          |  |       | 1   | 1  | 0 |
|                        |          |  | £     | 147 | 6  | 0 |

Sent carriage forward per L & N W. Ry. to s.s. *Indusiana* in Royal Albert Docks.

(See page 60 for usual declaration)

## (b) *Manufacturer's Invoice.*

LONDON,  
16/18, BATH STREET  
CITY ROAD,  
11 June, 19—

MESSRS MARK MATTHEWS & Co.,  
FENCHURCH STREET, LONDON, E C  
BOUGHT OF TRENT & UPSDALE  
To wholesale houses only.

| Marks & Nos.         | Packages | Description                                  | Price | £  | s  | d |
|----------------------|----------|--|-------|----|----|---|
| B.J. 11<br>Melbourne | 1        | Case.  |       |    |    |   |
|                      |          | 10 dozen Ladies' Tennis Jackets, Wool, at .. | 66s   | 33 | 0  | 0 |
|                      |          | Less discount, 3 % ..                        |       |    | 19 | 9 |
|                      |          | Zinc-lined Case ...                          |       | 32 | 0  | 3 |
|                      |          |  |       |    | 15 | 4 |
|                      |          |  | £     | 32 | 15 | 7 |

(Declaration required, goods being of English manufacture. See page 60)

(c) *Manufacturer's Invoice.*

70 71, FORD STREET,

LONDON,

10 June, 19—

MESSRS. MARK MATTHEWS &amp; Co.,

FENCHURCH STREET, LONDON, E.C.

BOUGHT OF E. HOHL &amp; CO.

| Marks & Nos.         | Packages | Description                               | Price | £  | s  | d  |
|----------------------|----------|---|-------|----|----|----|
| [BJ] 12<br>Melbourne | 1        | Case.                                     |       |    |    |    |
|                      |          | 11 doz Cotton Combinations at . . . . .   | 16/9  | 9  | 4  | 3  |
|                      |          | 8 doz Cotton and Wool Nights at . . . . . | 39/-  | 15 | 12 | 0  |
|                      |          |   |       | 24 | 16 | 3  |
|                      |          | Less discount 2½ %                        |       |    | 12 | 4  |
|                      |          |   |       | 24 | 3  | 11 |
|                      |          | Zinc-lined Case . . . . .                 |       |    | 14 | 8  |
|                      |          |   | £     | 24 | 19 | 7  |

(Usual declaration for goods of Foreign Manufacture. See page 60)

(d) *Manufacturer's Invoice*

THURRY,

SAXONY,

12 June, 19—.

MESSRS. MARK MATTHEWS &amp; Co.,

FENCHURCH STREET, LONDON, E.C.

BOUGHT OF AUGUST OBERLEIN

| Marks & Nos.            | Packages | Description                 | Price | £   | s  | d |
|-------------------------|----------|-----------------------------|-------|-----|----|---|
| [BJ] 18/16<br>Melbourne | 1        | Case, 31 doz Wool Shawls at | 41/-  | 63  | 11 | 0 |
|                         | 1        | " 18 " " "                  | 34/9  | 31  | 5  | 6 |
|                         | 1        | " 18 " " "                  | 63/-  | 56  | 14 | 0 |
|                         | 1        | " 18 " " "                  | 50/6  | 45  | 9  | 0 |
|                         |          |                             |       | 196 | 19 | 6 |
|                         |          | Less discount 2½ %          |       | 4   | 18 | 6 |
|                         |          |                             |       | 192 | 1  | 0 |
|                         |          | 4 Cases lined oil cloth     |       | 2   | 13 | 0 |
|                         |          |                             | £     | 194 | 14 | 0 |

(Usual declaration for goods of Foreign Manufacture. See page 60)

# EXPORTATION AND IMPORTATION OF GOODS. 19

## Invoice.

INVOICE of 3 Bales Cottons and 6 Cases Hosiery shipped by the undersigned per s.s. *Indusiant* for Melbourne, by order and for account and risk of Messrs Brown, Jones, Melbourne. Order Nos. C1066, 1094, 1162, 1121. B/L dated 25 June, 19—. Indent No. —. Insured at Lloyd's

| Marks                     | Nos   | Packages. | Supplier.       | Discounts. |    |    | Packing Charges |    |    | Manuf Invoice |    |    |
|---------------------------|-------|-----------|-----------------|------------|----|----|-----------------|----|----|---------------|----|----|
|                           |       |           |                 | £          | s. | d. | £               | s. | d. | £             | s. | d. |
| [B J]<br>Melbourne        | 8/10  | 3 Bales   | John Adams      | 3          | 15 | 0  | 1               | 1  | 0  | 150           | 0  | 0  |
|                           | 11    | 1 Case    | Trent & Upsdale |            | 19 | 9  |                 | 15 | 4  | 23            | 0  | 0  |
|                           | 12    | 1 "       | E Hohly & Co.   |            | 13 | 10 |                 | 14 | 8  | 24            | 16 | 3  |
|                           | 13/16 | 1 "       | August Oberlein | 4          | 18 | 6  | 2               | 13 | 0  | 196           | 19 | 6  |
|                           |       |           |                 | 10         | 6  | 1  | 5               | 4  | 0  | 404           | 15 | 9  |
| Total Packing Charges     |       |           |                 |            |    |    |                 |    |    | 5             | 4  | 0  |
| Buying Commission 2½ % .. |       |           |                 |            |    |    |                 |    |    | 409           | 19 | 9  |
|                           |       |           |                 |            |    |    |                 |    |    | 10            | 5  | 0  |
| Charges . . . . .         |       |           |                 |            |    |    |                 |    |    | 420           | 4  | 9  |
|                           |       |           |                 |            |    |    |                 |    |    | 16            | 5  | 1  |
| Less Cash Discet. . . . . |       |           |                 |            |    |    |                 |    |    | 436           | 9  | 10 |
|                           |       |           |                 |            |    |    |                 |    |    | 10            | 6  | 1  |
|                           |       |           |                 |            |    |    |                 |    |    | £ 426         | 3  | 9  |

### Charges.

|  | £   | s | d |
|--|-----|---|---|
| Dock Dues . . . . .                                  |     | 9 | 0 |
| Attending to Shipment ..                             |     | 9 | 0 |
| Cost of Bs/L . . . . .                               |     | 2 | 6 |
| Cartage to Dock 11/16 . . . . .                      | 10  | 8 |   |
| Freight 163 0 at 57/6 + 10 %                         |     |   |   |
| less 5 % .. ...                                      | 12  | 6 | 1 |
| Ins. on £480 at 10s. % (10 % over Invoice total) ... | 2   | 8 | 0 |
|  | £16 | 5 | 1 |

E. & O. E.

MARK MATTHEWS & Co.,  
FENCHURCH ST.,  
LONDON, E.C.

26 June, 19—.

## Additional Correspondence in Connection with the Export Trade.

### Enquiries.

When a merchant has received an indent, he would send out enquiries for the goods to the various manufacturers or suppliers thus:—

#### *Example of Enquiry.*

17 May, 19—.

|  |           |   |
|--|-----------|---|
| <p><i>From</i></p> <p style="text-align: center;">W B HARVEY &amp; Co,<br/>194, LEADENHALL ST.,<br/>LONDON, E C.</p> | <p>  </p> | <p><i>To</i></p> <p style="text-align: center;">J B. LEES &amp; Co.,<br/>"THE FOUNDRY,"<br/>MARKET ST.,<br/>SHEFFIELD</p> |
|--|-----------|---|

---

Please quote us your lowest prices for the following, stating the earliest time you can deliver f o b Hull?

### Quotations.

In course of time the various quotations will be received from the suppliers as follows —

#### *Example of Quotation*

19 May, 19—

|  |           |  |
|--|-----------|--|
| <p><i>From</i></p> <p style="text-align: center;">J B LEES &amp; Co.,<br/>"THE FOUNDRY,"<br/>MARKET ST.,<br/>SHEFFIELD</p> | <p>  </p> | <p><i>To</i></p> <p style="text-align: center;">MESSRS W. B HARVEY &amp; Co.,<br/>194, LEADENHALL St.,<br/>LONDON, E C</p> |
|--|-----------|--|

---


In reply to your kind enquiry of the 17th inst, we have much pleasure in quoting you as below, and shall be glad if you can place the order with us.

The quotations having all arrived, the merchant would select the most suitable one and give instructions for an order sheet to be made out for the goods

## Indent from Buyer Direct.

1 March, 19—.

INDENT NO. ... 78  
 ORDER FROM .. M Saunders & Co., Cape Town.  
 To ... .. R. Dickson & Co., Birmingham.  
 FORWARDED BY ... British Union Steamship Co.  
 TO ARRIVE .. 1st July, 19—.  
 PACKING ... In cases.

MARKS ...   
 Cape Town

CODE WORD .. ————

| Quantity   | Description           | Price          |
|------------|-----------------------|----------------|
| 30 gallons | Finest American Turps | 3/10 per gall. |
| 10 cwts    | Genuine White Lead    | 23/ per cwt.   |
| 10 "       | " Red Lead            | 21/ "          |

6 gallon drums 6/,  $\frac{1}{2}$  kegs 1/,  $\frac{1}{2}$  kegs 2/ extra  
 The Prices are subject to 5% discount for cash.

## Order to London Merchant.

MESSRS. ANZ & CO,  
 SHANGHAI,  
 10 Jan'y, 19—.

To MESSRS JAS CUTLER & CO.,  
 LONDON

GOODS . Best German Silver.  
 BRAND Queen's Head ' Best.  
 DIMENSIONS  $\frac{1}{4}$ "  $\times$  9"  $\times$  12" Sheets  
 QUANTITY 40 cases each 5 cwts  
 SHIPMENT 2 shipments with int 3/5 weeks commencing next month.  
 PRICE ... 10 $\frac{1}{2}$ d per lb.

## Merchant's Order Sheet.

All merchants word their order sheets to suit their own particular trade or requirements, but the following are common forms.—


|      |                       |                      |
|------|-----------------------|----------------------|
| From | W B HARVEY & Co.,     | 194, Leadenhall St , |
|      | Order No 7614.        | London, E.C.,        |
| To   | J. B LEES & Co ,      | 22 May, 19—.         |
|      | "The Foundry,"        |                      |
|      | Market St , Sheffield |                      |

Below we hand you an order to be executed *in strict conformity* with the prices and instructions given, *any deviation from which will be at your risk, unless referred to and authorised by us.*

Net and gross weights of each class of goods, and measurements of each package to be stated on invoices, of which *Two Copies besides the original must be supplied.*

*Original No and Mark to be put on all Invoices and Communications referring to this Indent*

---

Mark  500 Bars "Crown" Iron (1½" Rds ) 14/15 ft long.  
 Cape Town 250     "     "     (1"     "     ) 16/17     "


Please acknowledge the receipt of this order and state date when goods will be ready.

## Order Sheet.

No 32697

CONTRACT No 135.

To MESSRS THE KING'S NORTON METAL CO, LTD, SHEFFIELD

|               |   |   |
|---------------|---|---|
| QUANTITY      | .   | 40 cases each 5 cwt   |
| PRICE         |   | 9½d per lb.   |
| DISCOUNT...   |   | 3 per cent  |
| SHIPMENT      | .   | F O B. Swansea—   |
|               |   | 20 C/s per s/s sailing 25th February  |
|               |   | 20     "     "     22nd March   |
| PAYMENT ..    | .   | Cash against M/R, or 14 days after shipment                                   |
| SHIPPING MARK |  | 1/40 Best German Silver 1" x 9" x 12"   |
|               |   | Shanghai  |
| BRAND ..      | ..  | "Queen's Head" Best   |
| PACKING       | ..  | Each dozen sheets to be wrapped in tissue paper and packed in tin-lined cases |

8 Feb, 19—.

JAMES CUTLER & Co ,  
LONDON.

Order No. 7163.

30 July, 19—.

From

R. S. CARLISLE & Co.  
LONDON, E.C.

To

MESSRS. T. JONAS & CO.,  
BRADFORD

Please supply the undermentioned goods for export. If the order be accepted, it is necessary that the goods supplied should conform to the particulars stated.

5 Cases 54 in. Worsted Tweeds each case containing 8 pieces = 40 pieces

QUALITY AND FINISH ... Same as Pattern 139.

ASSORTMENT ... Patterns as A. & B.

|          |    |    |                             |
|----------|----|----|-----------------------------|
| SELVEDGE | .. | .. | Same as shown on Pattern A. |
|----------|----|----|-----------------------------|

PARCELLING ... Each piece to be rolled on a board, and wrapped in white cloth.

SAMPLES ... As usual.

|                 |                           |
|-----------------|---------------------------|
| PRICE . . . . . | 2/- net f.o.b. Liverpool. |
|-----------------|---------------------------|

|       |     |                        |
|-------|-----|------------------------|
| TERMS | ... | Cash on receipt of B/L |
|-------|-----|------------------------|

SHIPMENT Per s.s. *Mayflower* sailing from Liverpool 25th August.

### MARKS AND NUMBERS



Fig. 90

Rangoon

R. S. CARLISLE &amp; Co.

### Instructions for Forwarding.

## Memorandum.

From

R. S. CARLISLE & Co.,  
LONDON, E.C.

To

19 Aug., 19—.

MESSRS T JONAS & CO.,  
THE WOOLLEN MILLS,  
BRADFORD

Order No. 7163

Replying to yours of the 18th inst., will you please forward the cases at once to Messrs. N. Lightfoot Bros of Harbour St, Liverpool, for shipment on our account, per s.s. *Mayflower* sailing from Liverpool 25 August.

Each case to be marked and numbered as at foot. State on the invoice the net weight, gross weight, and contents of each case. Three certified invoices required, with all discounts deducted.



86,90

PanZoon

### Merchant's Advice to Shipping Agent.

LONDON, E C.,  
19 Aug, 19—.

MESSRS. N. LIGHTFOOT BROS.,  
HARBOUR ST.,  
LIVERPOOL.

DEAR SIRS,

We have this day instructed Messrs. T. Jonas & Co., The Woollen Mills, Bradford, to forward to you on our account the undermentioned goods F.o.b. charges to be paid by them. Three bills of lading are to be made out in the name of ourselves as shippers and consigned to "shipper's order." Freight payable here.

Yours faithfully,  
R S CARLISLE & Co

5 cases, 54 in Worsted Twineds, each case containing 8 pieces = 40 pcs.

 86/90  
Rangoon

When the supplier of the goods is thus advised, he sends them to the shipping agent at the port where the vessel is loading, and the agent sees that the goods are put on board, attends to the customs formalities, and takes out the bill of lading.

If the manufacturer have no instructions concerning a shipping agent, he will generally arrange with the railway company to ship the goods for him, telling the company that they are for the merchant's account.

As soon as the goods arrive, the railway company will forward to the merchant a shipping advice in the following form:—



## Example of a Railway Shipping Advice.

GREAT NORTHERN RAILWAY.

Goods Department,

King's Cross, London,

18 June, 19—.



SIR,

I beg to advise you that we have this day forwarded the under-mentioned goods to the \_\_\_\_\_ Docks, on your account, for shipment on board the \_\_\_\_\_.

I am, Sir, your obedient servant

| No. of Packages | Description of Goods | Marks | Station from | Amount of charge to pay |  |
|-----------------|----------------------|-------|--------------|-------------------------|--|
|                 |                      |       |              |                         |  |
|                 |                      |       |              |                         |  |
|                 |                      |       |              |                         |  |
|                 |                      |       |              |                         |  |

Messrs. W. B. Harvey & Co.,  
194, Leadenhall St.,  
London, E.C.

## CHAPTER III.

### \* FREIGHT ENGAGEMENT.

WHEN the shipper has received instructions from the manufacturer that the goods will be ready for shipment by a certain date, it is necessary to engage the freight for them. Freight is the amount of money he pays to the shipowner, or his agent, for the use of his ship, or a part of her, or it is the sum he pays for the carriage or conveyance of the goods from the port of shipment to the port of destination. It might be observed here that in this country the cost of conveyance by rail is termed carriage, by barge or lighter, lighterage; and by cart or van, cartage.

Freight engagements are now made verbally, whereas formerly the brokers gave an engagement on ship's card. Now that dead freight is extinct, brokers are not so particular, the reason, no doubt, being due to the fact that the majority of ships have more cargo sent down than they can possibly carry.

### Tonnage.

The term "tonnage" appears to take its origin from the "tun" cask of wine. The earliest system of measuring the capacity of a vessel was to count the number of casks or "tuns" of wine which she could carry, and by this method a measure of her internal capacity was obtained.

The term "tonnage" does not therefore refer to her weight, but to a register ton of 100 cubic feet of internal space. When weight is referred to, the phrase "tons of 20 cwt." is generally used.

The owners also usually guarantee a certain carrying capacity; *eg.* "The owners hereby guarantee the vessel to carry 2750 tons of 20 cwt. of cargo without being overladen."

Displacement is a measure of the weight of a vessel and

her outfit and cargo, a ton of displacement being 20 cwt. avoirdupois. The weight of a floating body is equal to the weight of the fluid displaced, and in order, therefore, to ascertain the weight of a vessel and her contents at any given draught, it is only necessary to calculate the weight of the volume of fluid displaced.

As the register tonnage is that upon which a vessel has to pay dock and other dues, and the dead weight carrying capacity represents the earning power of an ordinary cargo vessel, the vessel is the most profitable to the shipowner which can carry the greatest amount of cargo in relation to her register tonnage.

**Freight Tonnage.**—This is a measure of cubical capacity, a freight ton being 40 cubic feet of cargo space. This capacity was arrived at after carefully comparing space occupied by goods of a bulky nature and weight cargo, and taking the general run of a mixed cargo, 40 cubic feet was approximately equivalent to cargo of a ton in weight. This tonnage has no legal authority.

**Primage** represents the gratuity, called hat-money, which was formerly paid voluntarily by each shipper of cargo to the master of a vessel to induce him to take special care of the cargo. Of late years it has been collected as a part of or an addition to the freight, although in some cases a large percentage of it is now returned to the shipper after a specified time in order to tempt him to continue shipping with the Company

Freight is calculated according to the nature of the goods shipped, *e.g.*

**Per lb.**, as in the case of wool from Australasia.

**Per Package**, *e.g.* cement.

**Per Bushel**, as in the case of wheat from the United States.

**Per Ton Measurement**, as on light goods in cases or bales at so much per cubic foot, 40 cubic feet being reckoned as a steamer ton. Such goods are known as measurement goods

**Per Ton Weight**, as in the case of heavy goods, or goods in bulk, such as steel rails, iron bars, etc. All rates are at ship's option, whether weight or measurement whichever is most profitable.

Sometimes brokers will also quote a lump sum, as in the

case of a locomotive complete, but before quoting they would require a specification of weight and measurement.

Freight is charged on the shipping weight, *i.e.* on the quantity placed on board and not on the landing weight, *i.e.* the weight the vessel turns out, except on a few articles such as wool from Australia, which is usually charged on out-turn weight.

All freights are payable at time of shipment in exchange for bills of lading, but in special cases it can be arranged to make freight payable abroad, and in such cases the shipping company charge an increased rate, usually about 5s per ton, to recompense them for the loss of interest on the money and the risk of the consignee declining to take delivery.

If the freight is not prepaid the shipowner has a lien on it, and can thus stop delivery until it has been paid. It is customary under such cases to land the goods at their destination and put a "stop" upon them by instructing the wharfinger, on whose wharf the goods are landed, to retain them until the payment of the freight.

If the consignee does not take delivery of the goods at the port of destination the captain or shipowner may, within seventy-two hours after reporting at the Custom House, land or warehouse them. He gives the warehouse-keeper or wharfinger notice of his lien on them for freight, and the wharfinger also has a lien on them for rent.

If, within ninety days after landing, the freight has not been paid, the shipowner's agents may order the wharfinger to sell the goods by auction, due notice of such sale being published and given to the owner of the goods, if he can be found. The freight, rent, and all charges incidental to the sale of the goods may be deducted from the proceeds of the sale.

If the goods are of a perishable nature, such as fruit, he may order the sale to be held earlier.

### Short Shipment.

If, after freight has been engaged, the goods arrive alongside only just before the steamer clears, they are said to be "shut out," and are forwarded by the following steamer. If a part only of the goods can be put on board, the goods left behind are also said to be "short shipped" or shut out, and are usually shipped by the following vessel.

# Freight Receipt.

When the freight has been paid, the freight note is receipted by the shipbroker. It is now termed a freight receipt.

## (a) Example of a Freight Note.

LONDON, E C,

17 August, 19—.

Messrs JOHN BROWN & SON,

In a/c with A B. & Co

|  |                        | £  | s  | d.  |
|--|------------------------|----|----|-----|
| <div>BO 1/10</div> <div>Melbourne.</div> | By freight on          | 10 | 10 | 7   |
|  | 10 cases, 120 4 at 70s | 1  | 1  | 1   |
|  | plus 10 %              | 11 | 11 | 8   |
|  | less 5 %               | 10 | 10 | 6   |
|  |                        | £  | 11 | 1 2 |
| <div>BO 1/10</div> <div>Natal.</div>     | 10 cases 120 4 at 57/6 | 8  | 13 | 0   |
|  | plus 5 %               | 8  | 8  | 8   |
|  |                        | £  | 9  | 1 8 |

## (b) Example of a Freight Note.

LONDON, 17 July, 19—,  
B/L No. 171.

SHIPPERS. Messrs \_\_\_\_\_  
CONSIGNEES, Messrs \_\_\_\_\_  
Dr to Freight per s.s. *Onraha* for Melbourne.

| Marks             | Numbers | Packages | Weight |     |     | Measurement |       | Gallons or<br>dozens | Bulk | Rate of<br>freight     | £  | s. | d. |
|-------------------|---------|----------|--------|-----|-----|-------------|-------|----------------------|------|------------------------|----|----|----|
|                   |         |          | tons   | cwt | qrs | lbs.        | feet. | inches               |      |                        |    |    |    |
| [JK]<br>Melbourne | 1508    | 1 bale   |        |     |     |             | 12    | 1                    |      |                        |    |    |    |
|                   | 1565    | 1 case   |        |     |     |             | 9     | 1                    |      |                        |    |    |    |
|                   | 1578/8a | 1 "      |        |     |     |             | 27    | 3                    |      |                        |    |    |    |
|                   |         | 1 "      |        |     |     |             | 22    | 11                   |      |                        |    |    |    |
| 1587              | 1 "     | 1 "      |        |     |     |             | 32    | 4                    |      |                        |    |    |    |
|                   | 8       | 1 "      |        |     |     |             | 28    | 6                    |      |                        |    |    |    |
|                   | 9       | 1 "      |        |     |     |             | 22    | 5                    |      |                        |    |    |    |
|                   | 1590    | 1 bale   |        |     |     |             | 6     | 11                   |      |                        |    |    |    |
| 1607              | 1 case  |          |        |     |     |             | 21    | 4                    |      |                        |    |    |    |
| 1613              | 1 "     |          |        |     |     |             | 13    | 9                    |      |                        |    |    |    |
|                   |         |          |        |     |     |             | 196   | 9                    |      |                        |    |    |    |
|                   |         |          |        |     |     |             |       |                      |      | @ 70/-<br>Primage 10 % | 17 | 4  | 4  |
|                   |         |          |        |     |     |             |       |                      |      |                        | 1  | 14 | 6  |
|                   |         |          |        |     |     |             |       |                      |      | Less 5 %               | 18 | 18 | 10 |
|                   |         |          |        |     |     |             |       |                      |      |                        |    | 17 | 3  |
|                   |         |          |        |     |     |             |       |                      |      | £                      | 18 | 1  | 7  |

When paying freight deduct 5 %.

Please cross the cheque Williams Deacon's Bank, Ltd  
ANDERSON ANDERSON & CO.,  
5, FENCHURCH AVENUE, E.C.  
Any objection to the Freight A/c must be made within a  
week from date hereof otherwise no deduction can be allowed.

The contracts of affreightment are of two kinds. (a) Charter Party. (b) Bill of Lading.

### Charter-Party.

A Charter-Party is an agreement by which a shipowner agrees to let an entire ship, or a part of it, to some person for a particular voyage. Such charter-party specifies the vessel's tonnage, the terms upon which the ship is let, the nature of the voyage to be performed, the rate of remuneration, the number of days that may be consumed in loading, discharging and waiting for orders, etc.

If a vessel is chartered to carry any specified article of merchandise, nothing else can be shipped; but ships are usually chartered to load any kind of lawful merchandise at so much per ton.

A charter-party may amount to an actual letting of the ship itself. In such a case, the ship becomes, for the time being, in the entire possession and control of the charterer, and the master and crew become his servants. On the other hand, it may amount only to a contract for conveyance by a particular vessel, together with the use of the vessel and the services of the owner, master and crew; in this case, the master and crew continue to be the servants of the original owner.

The charterer can either load his own goods or those of any other person, and he can transfer the charter to anybody else, unless the charter-party contains a clause forbidding this.

The following is the usual form of a charter-party —

## Copy of Charter-Party

W. A. BERTH,  
STEAM,

[Size — 10' x 14" (double sheet)]

COLOUR — White ]

LONDON, July 19—

IT IS THIS DAY MUTUALLY AGREED BETWEEN *John Brown of*  
*14, Lime Street in the City of London and* Owners of  
 the good British Steamer *Australia* of the measurement of 4964  
 Tons net Register, capable of steaming 12 knots on an average at sea when fully laden, classed *A1* and having  
 a Board of Trade Passenger Certificate, now *lying in the Thames*

Charterers,  
 That the said steamer shall, under the conditions and for the considerations hereinafter mentioned, perform  
 a voyage at her full ordinary speed, with Cargo, Passengers, etc., from Cardiff or Barry (in charterers' option)  
 and/or Avonmouth and/or London, to Fremantle Wharf, and/or Bunbury and/or Albany Pier, Western Australia,  
 rotation of discharging ports to be in Charterers' option.

Charterers to have the option of Glasgow and/or Liverpool and/or Middlesbro as further loading ports, and  
 if option used freight to be increased by £ 5s for each port used,

The Steamer is guaranteed by the owners to be as above described, and so to continue throughout the  
 Charter, and to be tight, staunch, and strong, cleaned and painted, with machinery and boilers in every way fitted  
 and in order, and ready for the Voyage, all holds and hatchways ready for cargo. The entire service under this  
 Charter to be performed by the Steamer without delay other than may be unavoidable.

If necessary Steamer may call for coal at Madeira, Las Palmas, Teneriffe or St. Vincent on the way, but not  
 at any South African Port (except Cape Town) Any bunker coals carried in holds to be properly separated from  
 cargo at Owners' expense

The Owners shall place at Charterers' disposal for this voyage 5000 tons deadweight capacity for  
 Cargo, and all the space as per plan (including fore and after peaks and poop), except such as is required for Coals  
 and Stores for the Voyage not exceeding 2000 tons in all after filling permanent bunkers. (Should it be necessary  
 for Steamer to carry coal other than that contained in permanent iron Bunkers, same to be placed and stowed as  
 required by Charterers, and the coaling to be completed before lay days count)

1. Destination

2. Seaworthi-  
ness

3. Cargo Space.



4. Short Carrying. Should the Steamer not be capable of carrying her guaranteed dead-weight, and/or not give the measurement space agreed as above, a *pro rata* reduction to be made from the Freight.
5. Weighing Cargo. The Captain shall, if he thinks necessary, satisfy himself as to the weight of the Cargo by weighing goods as they come on board, otherwise Shippers' and/or Charterers' weights shall be taken as correct.
6. Cargo, Loading and Discharging. The said Steamer shall proceed to above named loading ports as ordered by Charterers and there, under the conditions and for the considerations herein mentioned, at such loading berth or berths in any dock and/or in river as the Charterers, or their Agents may appoint where steamer can safely lie as customary and usual for steamers of like size and draft, receive and take on board all such Goods (including Deck Cargo at Shippers' risk), and Lave Stock and Fittings on deck as may be required by the Charterers Gunpowder and/or Ammunition and/or Explosives to be taken on board in the River Thames, where, and as customary, without counting the time so occupied as lay-days. Magazine, if required, to be supplied at Charterers' expense. If livestock shipped, Charterers to provide all fittings, food, water, and attendants (paying owners for each attendant £8 Os. 6d. passage money), and live stock to be at Charterers' and/or Shippers' sole risk.
7. Readiness. Charterers to have liberty to remove stanchions, ladders, and moveable beams, same to be moved and replaced at their expense.  
Cargo to be brought to and taken from alongside Steamer at Merchants' risk and expense. Any Demurrage on craft or trucks to be paid by Owners.  
Charterers to have the option of shipping on deck at their and/or Shippers' risk any pieces or packages which cannot be stowed below, provided same do not unduly interfere with the working of the Steamer. These pieces to be secured by Owners at their expense.  
Should the Steamer not be in her loading berth at first loading port, ready in all respects as above described, by noon of the Charterers are, on Steamer being ready, to have the option of cancelling this, Charter or of deducting from the Freight, as and for liquidated damages £0/ per 100 tons not Register for each day elapsing between said date and date of readiness.  
July 20 1871 working days (Sundays and Holidays excepted) but in any case up to and including Explores) alongside, to be reckoned twenty-four hours after Master has lodged at Charterers' office true written notice of the arrival of the Steamer at her loading berth, as above, with all Cargo holds clear, shifting boards and wooden bulkheads removed, masts and rigging in order, Stevedores gear rigged, and in every respect ready to load as above provided (but not before July 10), such notice to be given between the hours of 10 a.m. and 5 p.m. but not after 1 p.m. on Saturdays. Two additional clear working days to be allowed, free of Demurrage, for the despatch of the Steamer on other purposes.
8. Lay-days.

Time occupied in shifting ports not to count as lay days and/or demurrage days.

Should the Charterers fail to provide Cargo as above within the aforesaid time, *Demurrage to be paid* by them at the rate of £30 per day (Sundays and Holidays excepted) until the Cargo except Explosives is alongside. Any days on which time is lost in loading by Ice, Fog Snow, Rain, Civil Commotions, Locks-out, Strikes of Workmen, Trade disputes or Labour disturbances, or on which the Charterers are hindered, delayed, or prevented by any of these causes in sending Cargo alongside, shall not be reckoned as lay-days or demurrage days.

Steamer shall, within twenty four hours of her being loaded, weather and crew permitting, leave the Port of London and proceed on her voyage or pay the Charterers 30 - per 100 Tons net Register per day for every day she is detained beyond that time.

If, after due notice has been given that the Steamer is ready to load, it should become necessary to undergo any survey or to effect any repairs which may interfere with the loading or despatch of the Steamer, Charterers are to have the option of cancelling this Charter-Party, or of not reckoning the time so occupied as lay-days or demurrage days, and in the latter case Steamer to pay all Demurrage on Craft and/or Railway Trucks incurred. If Charter cancelled, Cargo then on board (if any) to be discharged at Steamer's expense.

Should the Steamer at any time before final sailing meet with any accident that necessitates her discharging a portion or the whole of the Cargo, Charterers are to have the right to call upon the Owners, without further Freight, to load substituted goods in place of any part of the discharged Cargo which is not reshipped.

Charterers or their agents to nominate the Stevedores at ports of loading and discharge at current rates for such cargoes as charged by first class Stevedores, and Owners agree to employ same. The Stevedores to stow and discharge the Cargo under the Master's directions, and the Charterers not to be responsible for bad or improper stowage or for the discharge of the Steamer. Steamer to give use of steam winches, and to provide coal and labour for same. Extra expense of putting in and taking out packages of over 5 tons weight to be borne by Charterers, who are also to bear the risk so far as damage to such pieces or packages is concerned. Steamer, if required, to give the use of all blocks, ropes, and gear, as on board, for taking in and discharging heavy pieces, Dunnage and Mates to be provided by the Owners at their expense, and the Steamer, before completion of loading, or when required by Charterers, to have water ballast tanks empty, to satisfaction of Charterers. The Owners are to work day and night if required by Charterers, any extra expense in working overtime to be for joint account of Owners and Charterers.

The Master or Owners to sign Bill, of Lading for the Cargo on the usual West Australian Steam Trade Form and the negligence clause contained therein to form part of this contract (except for Government Stores which are to be signed for on customary Government Form), at any rate of freight and as presented, and as customary, without prejudice to this Charter Party, and to attend daily or oftener if required at the Office of the

9 Demurrage

10 Surveys of  
Reg. &c

11 Substituted  
Cargo

12 Stevedore

13 Bills of  
Lading

Charterers or their Agents. The Owners are to employ Clerks, nominated by Charterers, to measure and take a correct account of Cargo as received on board, a copy of same with measurements and weights to be handed to Charterers daily. The Charterers or Loading Brokers may sign Bills of Lading as Agents for and on behalf of the Master, they guaranteeing same to be made out in accordance with the mates' receipts and/or cargo books, such Bills of Lading to be of like effect at Port of Discharge as if signed by the Master or Owners.

14. *Freight*

In consideration of and upon fulfilment of the foregoing, and the full and true delivery of the Passengers, Cargo, Surplus Stores, and fittings at the destination aforesaid, the Charterers agree to pay for the use and hire of the said Steamer at the rate of *thirty shillings* per ton of placed at their disposal as above.

15. *Payment*

Should the Charterers not require the Steamer to load at Cardiff or Barry and/or Avonmouth, the Owners to allow them £150 off the amount of agreed freight under this Charter for each port not used.

Freight (and demurrage if any) to be payable as follows. at least Two-Thirds in Cash one month after final sailing from Gravesend, less Three per cent to cover Interest and Insurance, and in satisfaction of the balance, Owners shall accept Bills of Lading bearing Freight payable abroad, and Government Bills of Lading to the extent of the Freight payable thereunder in either case without recourse to Charterers, and/or the balance (if any) in cash at the Ports of Discharge, on right and true delivery.

16. *Cargo and Passengers*

Charterers to have the benefit of all Passenger accommodation, and no Passengers nor cargo to be carried on Outward Voyage except on account of Charterers.

17. *Birth and Cargo*

The Steamer to be loaded by Charterers or their Nominees at all loading ports and to bear the usual expenses of a Vessel loading on the berth for Owner's benefit, Advertising £15 15s, Clearances £5 5s, at each port, and these together with Stevedore's account, and all claims and charges under this Charter-Party, may be deducted from first payment of Freight.

18. *Consignment*

Steamer to be consigned at the Ports of Discharge (free of Address Commission but paying usual Fees) to the Consignees nominated by Charterers, whom Owners hereby accept and appoint as Agents of Steamer, paying a Commission of 2½ per cent on the amount of Freight under this Charter-Party, to Charterers' order when and where required, and to be consigned to Charterers' Agents at Ports of Call on usual terms.

19. *Discharge*

The Cargo to be delivered at port or ports of discharge agreeably to Bills of Lading, and in accordance with the regulations of the Port, and the Passengers and their baggage to be landed in the usual and customary manner all at such discharging wharf and/or wharves or berth and/or berths as Charterers or their nominees may direct, where the steamer can safely lie as usual and customary for steamers of her size and draft.

Charterers to have liberty to order the Steamer to a second wharf at any of the ports of discharge, they paying cost of shifting

Steamer to proceed to all the above ports of discharge if required by Charterers, and not to tranship Cargo to such ports unless under the exception-named in this Charter or by written consent of the Charterers. For every discharging port to which the Steamer is not required by Charterers to proceed, Owners are to allow Charterers £100 off the amount of agreed freight under this Charter

Steamer to have liberty to tow and/or assist Vessels in all situations All Salvages and/or towages received to be for joint and equal benefit of Owners and Charterers

In case of General Average, the same to be adjusted and borne according to York/Antwerp Rules, 1890

In the event of hostilities breaking out between England and another Power, Charterers shall have the right of cancelling this Charter Party, and of taking out again at the Owners' risk and expense, all Cargo that may have been shipped

Except for the Advance Freight and Demurrage (if any), at Port of Loading, and for balance of Freight not secured by Bills of Lading, etc., as provided above, the Charterers' liability under this Charter shall cease on the loading of the Steamer being completed, but the Steamer shall have a lien on the Cargo for any Claims in respect of which the Charterers are by this Clause exempted from Liability

Steamer to have a lien on the Cargo for all Freight, dead Freight and Demurrage.

Should any difference arise between the Owners and the Charterers as to the meaning and intention of this Charter, or the rights or liabilities of the parties hereunder, the same shall be referred to two parties at London, one to be appointed by each of the parties hereto or to their Umpire, and the decision of the Arbitrators or Umpire shall be final and binding

A Commission of Five per cent on all Freight, Dead Freight and Demurrage, under this Charter, is due to on Cargo being loaded, one third of which to Charterers.

Penalty for non performance of this Agreement, amount of Freight.

20 Salvages

21 Average

22 Hostilities.

23 Liability

24 Arbitration.

25 Brokers.

*Witness to the Signature of*

*Witness to the Signature of*

## Explanation of the Terms of the Charter-Party.

**The Name and Description of the Ship.**—These must be stated correctly, as in the event of any breach of any of the terms of the charter-party as to (a) her name, (b) her class of register, (c) her nationality, (d) her present position, and (e) her readiness to load the other party is entitled to rescind the contract.

**Capacity of the Vessel.**—A charter-party generally states the "tonnage" in order to give an idea of the size of the ship.

**The Voyage.**—The port of departure and the port of destination are inserted in order to describe the voyage, and to provide for unforeseen circumstances likely to prevent the delivery of the cargo at the port of destination, a clause is usually inserted thus, "or as near thereunto as she may safely get." This means that the ship must go to the place specified, unless there is some physical or other obstacle which prevents her from getting there in a reasonable time. What is a reasonable time depends on the circumstances of the case, *e.g.* waiting in a tidal river at low tide until the tide rises, waiting her turn a reasonable time to take her place in the dock, waiting until the ice melts in a frozen harbour.

If, after waiting such reasonable time, she cannot get to the place of unloading, she must proceed to another place as near thereto as possible.

The word "safely" means safely for the vessel considering the weight of her cargo on board.

**Place and Expense of Loading.**—The charter-party names where the vessel is at the time the charter is drawn out or mentions where she will be by a certain day. If such place be not the place of loading, then a clause is inserted requiring her "with all convenient speed, to sail and proceed to a named port, or as near thereto as she may safely get, and there load." It is the duty of the shipowner to send the vessel to the port named and by the day named, if one be fixed in the charter-party.

The charterer, in the absence of any agreement to the contrary, must pay all expenses incurred in bringing the cargo alongside the ship, and the shipowner as a rule must load it properly and supply the necessary ballast. Men called "stevedores" are employed to stow the cargo. Mats or other

articles used to protect the cargo from the sides and bottom of the ship are called "dunnage."

**Freight.**—A charter-party specifies the amount of freight to be paid and the conditions under which it is payable, *e.g.* "The freight to be paid on unloading and right delivery of the cargo, in cash at the current rate of exchange on London on the last day of discharge, agreeably to Bills of Lading."

Sometimes a portion of the freight is paid on the ship sailing and the remainder either in cash or bills on the delivery of the goods. This is entirely a matter of arrangement.

The charterer may give the shipowner an express lien for the freight, *i.e.* in case the freight is not paid, a right to retain possession of the goods. "Dead freight" is freight which would have been payable for that part of the ship which has not been, but ought to have been, occupied by cargo according to the charter-party.

**Lay Days.**—The time fixed, *e.g.* twenty days, for loading or unloading, is called lay days or running days, and it begins to count from the date of the ship's arrival at the proper place for loading, discharging, or receiving orders, and the charterer has written notice of this fact. The lay days run consecutively, but if not specified on the charter-party, the custom of the port may be proved to show that religious and other holidays are not to be counted.

**Demurrage**—This is the period of delay over and beyond the time specified by charter-party. It is usually applied to the stated fine to be paid per day by the charterer for delaying the vessel beyond the fixed lay days. Demurrage is payable even if the delay was unavoidable owing to the state of the weather or from some other cause over which the charterer had no control, but not if the delay was the fault of the shipowner.

**Restraint of Princes and Rulers.**—Blockades, embargoes

**The Act of God.**—Includes any accident due to natural causes the cause and prevention of which is beyond human control.

**The King's Enemies.**—This exception applies only to foreign enemies and not of traitors, pirates, robbers, etc.

**Perils of the Sea.**—Damages of an unexpected nature caused by storms, fire, collisions, strandings, etc.

**Brokerage.**—The commission paid to the brokers who

negotiate the charter party on its being signed. The amount of brokerage is fixed by the charter-party.

**Penalty.**—Sometimes the charter-party contains a stipulation fixing the penalty to be paid by either side for non-performance of agreement, *e.g.* "Penalty for non-performance of this agreement, estimated amount of freight."

**Stamp.**—The stamp on a charter-party is *6d.*

### Bill of Lading.

The owner of a ship, instead of letting the whole or any part of her by means of a charter-party, may offer her generally to carry the goods of any one who may choose to employ her. She is then termed a "general ship"—that is, taking a general cargo of goods on account of various shippers. Such a transaction, between the owners of the ship and the shipper of goods, is evidenced by a bill of lading.

**Definition**—A bill of lading is a receipt for goods shipped in a vessel and contains the terms and conditions upon which they are to be carried. When the ship is chartered, the bill is generally signed by the captain of the ship, as agent of the owners of the vessel, but in the case of any regular line of steamers it is invariably signed by the broker.

A bill of lading, though not the contract itself, is excellent evidence of the contract for the carriage of goods on a general ship.

If the shipper is the charterer of the vessel, the freight is usually named in the charter-party; but if the ship is a general one, the freight to be paid is usually stated on the bills of lading, which are endorsed "Freight Forward" or "Freight Paid," as the case may be.

A charterer may ship the goods of others in the vessel he has chartered; in this case the bills of lading contain the terms and conditions he makes with them.

Merchants are required to make out their own bills of lading. They are then sent in to the brokers of the ship, who return them when signed, but before doing this they often require a **mate's receipt** from the wharfinger or lighterman who puts the goods on board.

In London, for water-borne goods, the shipping documents are in two parts—the Receiving Note and a Mate's Receipt.

**Receiving Note.**—When goods are conveyed to the docks by van, a receipt is handed to the carman by the Dock Company who make a charge, called wharfage and portorage, to the shipper for handling them.

*Example of a Receiving Note.*

To the Commanding Officer of the

Ship ... ..  
 Captain ... ..  
 for ... ..  
 in the ... .. Docks.

PLEASE RECEIVE ON BOARD

Jas Dickson.

19--

NOTICE—No goods to be taken on board for which a clean receipt cannot be given.

**Shipping Note.**—When delivering goods to docks for any steamer, it is necessary to make out a Shipping Note, giving marks, numbers, nature of contents and weight, to enable the Dock Company to assess charges.







more than the mate signs for. The carrier who signed for the full quantity received by him is liable for the value of the quantity lost whilst in his care.

If no clause is inserted the receipt is termed a "clean receipt" in contradistinction from one with clauses added, and known as a "claused receipt." Great care is necessary in examining the goods, as if an officer were to give a clean receipt when goods are damaged, the shipowner would be liable for the damage done.

It is very rare that the merchant sees the goods he ships, and consequently he relies on his carriers to place them on board in good order and condition. If the ship's officer adds a clause to the receipt that the goods were not entirely in good order and condition, and forwards such receipt to him, he is by this time unable to replace the damaged goods or repair them. He can, however, prevent such clause appearing on the bills of lading by giving to the ship brokers a *Letter of Indemnity*. Such a letter fixes the responsibility for the damage or for any missing goods on a particular individual.

It is an advantage to secure "clean" bills of lading, as the consignee, seeing by the bills that the goods were not shipped in good order and condition, may reject them; and, again, the bank might refuse to accept a "claused" bill of lading as one of the Documentary Bills, as they are not anxious to be connected with any litigation that may ensue.

(a) *Example of a Letter of Indemnity for Goods Damaged.*

M . . . . .  
 Consignee . . . . .  
 Articles . . . . .  
 From . . . . . Station . . . . .  
 Delivered to ship . . . . . Docks.  
 Date of delivery . . . . .

The Mate's Receipt for the above-named consignment having been signed with remark . . . . .

In consideration of clean Bills of Lading being issued, we agree to indemnify you against actual loss that may arise for damage to the said . . . . . while in our possession.

*(b) Example of a Letter of Indemnity for Goods in Dispute.*

M..... ..  
 Consignee .. ..  
 Articles .. ..  
 From.. .. Station .. ..  
 Delivered to ship .. .. Docks.  
 Date of delivery .. ..

The Mate's Receipt for the above named consignment having been signed with remark .. ..

We hereby agree in consideration of your obtaining clean Bills of Lading to indemnify you against any claim for the value whilst in our possession of the said missing .. .. or any part of same, if not found on board when the vessel is unloaded at the port of discharge

**Bills of Lading Forms.**—Nearly all the shipping companies have their own form of bill of lading, which can be obtained from the stationers named in the shipping cards.

The present bill of lading is unnecessarily complicated, and is capable of being simplified both in language and in the form in which it is set out. Several meetings of shipping associations have been held lately to discuss the possibilities of facilitating the shipping trade between the home country and the colonies, and one of the means suggested was the adoption of a standard bill of lading, simple in terms, clear in form, and intelligible not only to English business men but to people abroad.

**A Set of Bills of Lading.**—Bills of lading are usually made out in sets of three, each of which requires a sixpenny stamp, which must be affixed before execution; but it appears that, owing to acceleration and greater security of present-day transit, the multiplication of documents is not now so necessary. One copy is sent by the merchant to the consignee by post, one he sends him by the ship, and the third he keeps himself. An unstamped copy, called the captain's copy or the "Master's Copy," is made out for the captain's use. The master's copy must bear a full description of marks, numbers, and nature of contents, as it is from this that freight accounts are made up, the contents must not appear on stamped copies, the shipping companies contending that their liability ceases when they deliver packages bearing marks and numbers corresponding with B/L. For goods going to some countries, a further copy is required for the Consul.

# FREIGHT PAYABLE IN LONDON.

Shipped in apparent good order and condition by *Mark Matthews & Co.,*  
on board the Orient Line Steam Ship *Ind stant,*  
now lying in the Port of LONDON,

with liberty before or after proceeding towards or arriving at the Port of Discharge to proceed to and stay at any Ports or places whatsoever although in a contrary direction to or out of or beyond the ordinary route to Port of Discharge once or oftener in any order, backwards or forwards, for loading or discharging cargo, mails or bullion, or embarking or disembarking passengers, or bunkering or dry docking with or without the cargo on board, or adjusting compasses, or repairing, or for any purpose whatsoever, whether connected with the present voyage or any intended subsequent voyage, and all such Ports, places, sailings and dry docking shall be deemed included with the present voyage; such liberty not to be considered as restricted by any words in this Bill of Lading, whether written or printed, and whether descriptive of the voyage or otherwise, or by any implication which otherwise might be drawn from this Bill of Lading. Also with liberty to sail with or without Pilots, and to tow or be towed, and to assist any vessels in all situations, or to deviate for the purpose of saving life or property, the following goods, viz. —

*Nine* PACKAGES MERCHANDISE being marked and numbered as in the margin, and to be delivered (subject to the exceptions and conditions hereinafter mentioned) in the like good order and condition from the Ship's deck, at her anchorage (where the Shipowners' responsibility shall cease), at the Port of *Milbourne*

(or so near thereto as she may safely get), unto *Messrs. Brown & Jones* or to his or their Assigns. Freight for the said Goods, with primage, to become due on shipment, and to be paid in London, in cash, without deduction, ship lost

or not lost. If freight is not so paid in London payment shall on demand be made by the Consignees at Port of Discharge, in which case freight shall be calculated and paid at the Colony rate, together with the cost of cablegram from England advising non-payment.

Where the Port of Destination named above is not a Port at which the ships of the Orient Line ordinarily call, the Orient Line may discharge and tranship on land and/or store either ashore or afloat the goods at any Port at which their ship calls, and forward the same by sea and/or land by any route to the Port of Destination at their own expense, but Merchants' risk. For the carriage of the goods on any portion of the voyage contemplated by this Bill of Lading otherwise than by a steam ship of the Orient Line, and for the storage, transport, and transhipment of the goods while not on board an Orient Line steamer, the Orient Line act as forwarding agents only, except as below mentioned, paying the expenses of those operations, but incurring no responsibility as carriers or custodians of the goods or otherwise, for any loss or damage however caused except while the goods are actually on board then steam ship. The Merchant will however have the benefit of the obligations of any carrier by land or water, warehouseman, lighterman or others having the custody of the goods under their agreements with the Orient Line, who will at the request and cost of the Merchant enforce or endeavour to enforce such obligations for his benefit in the event of loss of or damage to the goods. If, owing to strikes, lock outs, or labour disturbances at Port of Transhipment, or at Port of Destination, or to any cause beyond the control of the agents of the Orient Line, the goods shall be delayed at the Port of Transhipment beyond the period which would elapse before transhipment in normal circumstances, the storage and other charges upon the goods after the expiration of the normal period shall be borne by the Merchant.

The Act of God, the Kings Enemies, Pirates, Robbers or Thieves by Land or Sea (but not Piraterie), Arrests or Restraints of Princes, Rulers or People, Riots, Strikes, or Lock-outs, or other Labour Disturbances or delays caused directly or indirectly thereby, and loss or damage resulting from any of the following causes or perils are excepted, viz., Inadequacy in packing or in strength of packages, loss or damage from cooling on the voyage, rust, vermin, breakage, leakage, sweating, evaporation or decay; injurious effects of other goods; effects of climate or heat of holds; risk

damaging nature, and of so doing they become themselves liable to penalties imposed by Statute.

**B. J.**  
 Mc Lennan  
 8/10 3 Bales  
 11/12 2 cases  
 13/16 4 "  
 — 9

of craft, of transshipment, and of storage afloat or on shore; fire on board, in bulk, in craft, or on shore, explosion; accidents to or defects in hull, tackle, bolters or machinery or their appliances, or unseaworthiness, or unfitness of the Steamer, her machinery or equipment at the time of loading, or at the commencement or at any stage of the voyage, not resulting from want of due diligence on the part of the Owners or Managers of the steamer, barratry, jettison, neglect, default or error in judgment of the master, pilot, officers, engineers, mariners, stewards, or others; collision, stranding, perils of the seas, rivers or navigation of whatsoever nature or kind and howsoever caused, and accidents, loss, damage, delay or detention from any act or default of the Egyptian Government or the administration of the Suez Canal, or arising out of or consequent upon the employment of Vessels of the Lines in His Majesty's Mail Service.

The Shipowners will not be responsible for correct delivery unless each package is distinctly correctly, and permanently marked by the Merchant before shipment, with a mark and number, or address, and also with the name of the Port of delivery, which last must be in letters not less than two inches long.

The Shipowners are to be at liberty to carry the said goods to their Port of Destination by the above or other Steamer or Steamers, Ship or Ships, either belonging to themselves or to other persons, proceeding by any route and whether directly or indirectly, to such Port, and either before or after arrival at their port of destination, to carry the goods beyond such Port of Destination, and to tranship or land and store the goods either on shore or afloat and re-ship and forward the same, at the Shipowners' expense but at Merchants' risk. Any ship on which the said goods may be shall have liberty to call at any port or ports (whether in or out of the ordinary route), to receive an in or discharge goods, and/or passengers and/or to take in coal and/or other supplies, and/or for any other purpose, and to sail with or without pilots, and to tow and assist vessels in all situations.

The Shipowners will not be accountable for gold, silver, bullion, specie, jewellery, watches, clocks, precious stones, precious metals, bank notes or securities for money, paintings, pictures, engravings, or other works of art nor for goods that are of the value of more than £5 per cubic foot, nor goods which in value are more than £10 for any one package, unless the value thereof shall have been declared at time of shipment and entered on the Broker's note, which must be obtained before shipment, and the Bills of Lading signed with a declaration of the nature and value of the goods appearing thereon, and extra freight in respect of same agreed upon and paid, nor for loss, injury, or detention to packages intended for different Consignees, but made up into one package, unless the contents and value of each separate package be given before shipment, and freight paid accordingly, nor for damage to casings, cartons, or other goods of a brittle or fragile nature, of any description from whatsoever cause arising.

Nothing in this Bill of Lading shall, however, exempt the Shipowners from liability for improper stowage or improper handling by their servants or Agents of goods which do not fall within the operation of the last preceding paragraph.

Specie deliverable in Melbourne or Sydney will be conveyed from the Steamer to the Mint at Shipowners' expense but at the Merchants' risk. All liability of the Shipowners is to cease as soon as the specie is free from the Steamer's tackle.

If Chemicals, Liquids, or other kinds of a dangerous or damaging nature are shipped without being previously declared and arranged for, they are liable upon discovery to be thrown overboard and their loss, as well as any loss, or damage to the Ship or cargo, or to any person or interest whatsoever, will fall upon the Merchants or Owners of such goods.

The freight payable as above has been calculated and based upon a description of the goods declared by the Shippers to the Shipowners. The Shippers warrant the correctness of such description. If such description shall prove to be untrue or incomplete the Shippers and/or Consignees shall be liable for and shall pay to the Steamer, as and by way of liquidated and ascertained damages and not as a penalty, a sum equal to double the freight which would have been charged if the goods had been correctly described less the freight actually paid. This is without prejudice to any claim arising from the shipment of dangerous or damaging goods as referred to in the margin. Any loss over 2 tons gross must be declared in writing before shipment, and the true weight stencilled on the package, and

Merchants are cautioned against shipping goods of a dangerous or responsible for all consequential damage, and also tender

in default, the Shipper and/or Consignee shall be liable for and shall bear all loss or damage caused to property or persons in the transiting of the goods in question and all additional cost of handling.

All firms and exporters or users, by detention of vessel or cargo caused by incorrect or insufficient marking of the packages, or by incomplete or incorrect descriptions or weight (or any other particulars required by the Authorities at the Port of Destination) or by the failure to pack up in the packages or the Bill of Lading, or by packages or pieces not being in accordance with local requirements at Port of Discharge, shall be liable for the full cost of the goods.

Consignees or their Agents must be ready to take delivery of goods as soon as the ship is ready to discharge them, either on the Master's Agent's bill or on a Wharf as customary at the Merchant's risk and expense. Consignees or holder of Bill of Lading to pay charges on arrival, or on a Wharf as customary at the Merchant's risk and expense. Consignees or holder of Bill of Lading to pay charges on arrival, or on a Wharf as customary at the Merchant's risk and expense.

Loss damage or delay arising from or consequent upon quarantine or sanitary or other similar regulations whatsoever and whatsoever it is always excepted, and all expense of complying with such regulations as regards the goods is to be paid in this Bill of Lading, and all other expenses on the goods of whatever nature or kind shall be borne by the Owners of the goods, and the goods may be discharged into any bulk or vessel or depot adroit or shore as required for the Steamer's dispatch.

In case of the blockade or interdiction of the Port of Discharge or of final destination of the goods shipped hereunder, or if the unloading of or discharging in such port shall be prohibited or prevented by blockade, insurrection or quarantine or other law or shall be considered by the Master or Agents as unsafe, by reason of war, epidemic, strikes, any disturbance, or to be likely to result in such a manner as to prevent the goods to quays, line or wharf or to any other place, then they may be landed or put into light to there or at the nearest safe and convenient port or place as the expense and risk of the Owners of the goods, and the shipowners' responsibility shall cease when the goods are so discharged into proper and safe keeping, the Master giving immediate notice of the same to the Consignees so far as they can be ascertained.

The goods to be received by this Bill of Lading shall be governed by the law of England. Average payable according to York-Antwerp Rules 1890, and the Average statement to be drawn up in the United Kingdom, or at any Port of Discharge at the option of the shipowners.

The shipowners shall be liable for a lien upon the goods for all freight, advance freight charges and damages for which the goods are liable under the Bill of Lading.

No claim shall be made in respect of goods shipped by this steamer will be recoverable unless made at the Port of Delivery within seven days from the date of Steamer's arrival there.

The shipowners' liability, in case of loss, detention, or injury to goods, for which they may be responsible, to be calculated on and in no case to exceed the net invoice cost.

Weight, measurement, contents, quality, and value unknown.

In Witness whereof the Master, Purser, or Agent of the said Ship hath affirmed to *three* Bills of Lading, all of this tenor and date, one of which being accomplished, the others to stand void. If required by the Shipowners, or their Agents, one of the Bills of Lading must be given up, duly endorsed, in exchange for the Goods.

FOR THE MASTER.

Dated in LONDON, 25 June 19—.

For *Commonwealth & Dominion Lane*,

..... AS AGENTS



## Explanation of the Clauses of a Bill of Lading.

**Shipped in Good Order and Condition.**—The ship-owner admits by this clause that the packages were, to all outward appearances, in good order and condition when shipped. He is thus exempted from verifying the description of the goods or their weight, measure, and quality. He makes no admission regarding their condition internally, and makes use of such clauses as "Contents unknown," "A quantity of," "Said to measure."

The clause, "weight, quantity and quality unknown," is often inserted at the end of a bill of lading to exempt him from any liability respecting such.

**In and upon the Good Steamship.**—The name of the vessel must be described accurately. The master's name is also given.

**Now lying in the Port of . . . and bound for . . . . .**—The particular voyage is described by naming the port of departure and destination. The shipper would probably be entitled to cancel the contract if he found out, before the vessel sails, that a false statement had been made by the owner respecting the route and destination.

**With Liberty to call at any Ports on the Way for Coaling or other Necessary Purposes.**—It is the master's duty to make the voyage without deviating from the usual course taken by ships on such a voyage. He is, however, empowered to deviate for the purpose of saving life and to tow and assist vessels in distress.

**Being marked and numbered as per Margin, and to be delivered in Good Order and Condition at the Afore-said Port of . . . . .**—The cases, casks, bales, packages, etc., are usually marked with letters, figures, and designs for the purposes of identification.

**Or to his or their Assigns.**—The bills of lading may provide that the delivery of the goods is to be made to the shipper himself or to his agent, or to bearer of the bill, or to his order, or to order or assigns.

If they are made out "to order," they require the shipper's endorsement; if he endorses them in blank, the delivery of the goods may be made to the holder of the bill; but if he endorses them to a named assignee, they will require to be

endorsed by the assignee before the delivery of the goods can be obtained.

A bill of lading is assignable without notice, but it cannot be termed negotiable in the widest sense, for its assignment cannot give a better title than the assignor possessed, with one exception, viz An assignment (indorsement) *bonâ fide* and for value relieves an assignee, if he takes from an assignor with a good title at the time of indorsement, from liability to the vendor's right of stoppage *in transitu* which might have been exercised against the original consignee.

**Or to his Order or their Assigns.**—If A. B. & Co. made out a set of bills of lading "shipped by A. B. & Co " "to my own order," no one could obtain delivery of the goods until A. B. & Co. had endorsed them They could endorse them either in blank (1) and receive delivery of the goods themselves, or hand over the bills to any one else, as the goods are now deliverable to the holder of the bills, or they could transfer their interest in the goods, say, to C. D. & Co (2)

(1) A. B. & Co.

(2) Deliver the within  
to the order of  
C D & Co  
A. B. & Co.

If C D & Co wished to transfer their interest in the goods, they would be required to add their endorsement thus—

Deliver the within  
to the order of  
C D & Co.  
A B. & Co.  
C. D. & Co.

If made out by A. B. & Co. to the "order of C. D. & Co.," then C D & Co. would endorse the bills in blank thus—

C D & Co

the goods then being deliverable to the holders of the bills, whoever they might be

Any *bonâ fide* holder of a bill of lading is entitled to receive from the ship the goods named in the bills. The law on this point is as follows:—"Any person in possession of a bill of lading shall be deemed the true owner of the goods specified therein, so as to make a sale or pledge by him of such goods or bills of lading valid, unless the person to whom the goods are sold or pledged has notice that the seller or pledger is not the actual *bonâ fide* owner of the goods."

**He or they paying Freight.**—The shippers generally make out their own bills of lading, giving all particulars with respect to the goods shipped. They then send them in for signature to the shipbrokers, who, when they have ascertained that the goods are on board, sign them. Sometimes they are signed by the shipowners. If the freight is pre-paid a freight note is then sent to the shipper. When the shipper pays his freight, he returns to the broker the mate's receipt, or if no mate's receipt is issued, the wharfinger's receipt, together with the freight note which the brokers will return to him receipted, and also hand him the bills of lading endorsed, "Freight Paid."

If the freight is payable at the ship's destination, the bills would be endorsed, "Freight Forward." They would be obtained from the shipbrokers in exchange for the mate's or the wharfinger's receipt, the freight note would be sent to the consignee, who, when he had paid the amount of freight, would lodge the bills of lading with the shipbrokers, who would endorse them thus—

To the chief officer  
re-lease the within  
goods.  
A. B. & Co.

It is necessary to do this, as all goods "stopped for freight" cannot be delivered until the "stop" has been removed. The above endorsement of the shipbrokers shows this, and the consignee on receiving the endorsed bills can show his title to the goods.

**Excepted Perils.**—If the bill of lading were to end with

the word "herewith," it would amount to an undertaking to carry the goods at the shipowner's risk, but owing to the demand for cheap freight and other causes, the shipowner reduces his risks to a possible minimum. There are certain perils which he excepts, and these vary in every trade and with nearly every shipowner.

It may be as well to state that the perils which a shipowner excepts in a bill of lading should be covered by the marine insurance policy, so that a complete indemnity for any loss, arising from any nature whatsoever, may be obtained by the owner of the ship or cargo or freight.

The perils to which goods may be exposed which are, or are not, at the shipowner's risk may be divided thus.—

1 Perils arising from the action of individuals not on board the ship concerned.

(a) Pirates and robbers—a risk covered by the insurance policy

(b) Enemies, arrests and restraints of princes, rulers, and people—these perils are at the underwriter's risk unless a clause is added, declaring them "Free of Capture and Seizure," in which event the shipper would be liable.

2 Perils arising from the action of individuals on board the ship concerned.

(a) Barratry of the master or crew.

(b) Jettisoning of cargo or part of the ship for the common safety of the ship, both of which losses are recoverable from the underwriters.

3 Accidents to the ship.

Explosions, bursting of boilers, breakage of shafts, any latent defect in hull, and/or machinery, strandings, collisions, and all other accidents of navigation and all losses and damage caused thereby, are losses to be borne by the underwriters.

4. Perils due to other causes.

(a) The act of God, perils, dangers and accidents of the sea or other waters of what nature and kind soever; e.g. wind, waves, seas, storms, lightning, etc.

(b) Fire, from any cause on land or on water, all of which losses are covered by a policy of marine insurance.

(c) Damage, or by improper or insufficient dunnage, absence

of customary ventilation, improper opening of valves, sluices and ports, for which damages the shipowner is usually liable and not the underwriters.

## EXERCISES.

1. What do you understand by the term Freight Engagement?
2. Explain the following. — Tonnage, Displacement, and Freight Tonnage.
3. How is freight calculated?
4. Explain the procedure when freight is payable abroad.
5. Give an example of a Freight Note
6. What is a Charter Party? Explain the following relating to a charter party:—Act of God, Perils of the Sea, the King's enemies, "Twenty days allowed for loading or unloading," "or as near thereunto as she may safely get," and Demurrage.
7. What is a bill of lading? Do you consider it a negotiable instrument? Give your reasons.
8. What are documents of title to goods? Show how any one can be transferred.
9. How many bills of lading are usually signed for goods when shipped? What becomes of them?
10. What is (a) a Receiving Note, (b) Shipping Note. Give examples of each.
11. What is the object of a Mate's Receipt?
12. What is a "claused" bill of lading?
13. Write a Letter of Indemnity for goods damaged or in dispute.
14. Name some of the principal exceptions as to a shipowner's liabilities in carrying goods in a general ship usually inserted in a bill of lading.
15. What is the duty of the captain of a vessel as to landing his cargo, if no consignee appear on his arrival to enter and take charge of it?
16. Point out the difference in the form and object of a B/L sent by a shipper with his goods when the whole of the vessel has been chartered by him, and when they are sent by a general ship.
17. State the chief points of agreement entered into in most charter parties.

## CHAPTER IV.

### FOREIGN INVOICES.

A FOREIGN invoice gives full particulars of a certain shipment of goods. The following details are usually given.—

- (a) The marks and numbers of the different packages or lots as well as their contents and cost.
- (b) The charges for shipping—cartage, carriage, freight, port dues, etc.—insurance, and commission.

It is necessary that the invoice give a full account of the shipment without any essential omissions, as any incorrectness or omission may cause trouble not only between the supplier *here* and the consignee abroad, but also between the consignee and the foreign Customs authorities. In many cases, when goods are imported, the customs officials require the invoice for such, and if it should happen that any discrepancy exists between the invoice submitted and the goods imported, a fine would be imposed on the importer, who would claim from the shipper of the goods in this country. Such invoices are generally made out in triplicate, one copy is attached to the bill of lading and sent to the receiver of the goods by the vessel taking the goods, another copy is sent to him by mail, while the third is retained.

Of course most firms and export houses have their own types of invoices, but the following will exemplify in a general way the manner in which goods are invoiced and shipped from the chief ports of the United Kingdom.

The invoices used in the foreign trade take their names according to the conditions under which the goods are sold, and in order to make the various terms clear to the reader, the same shipment is taken throughout as an illustration.

(a) **Loco.**—The first cost of the goods, the price at the place of manufacture or place of export. Any additional charges in connection with the shipment paid by the exporter on account of the buyer are specified and added to the invoice.

*Example of Loco Invoice.*

To MESSRS SUSSFIELD & Co.,  
PARIS.

DR. TO JOHN JAMES & CO.,  
313, BROAD ST., BIRMINGHAM.

120 Bales Printing Paper,  
6 tons @ £23—loco factory ... £138 0s 0d

Consignees would probably instruct the suppliers to send through their London agents, the General Transport Co., Ltd. John James & Co would instruct the Railway Co to collect and forward to London to account of the General Transport Co., Ltd. On the arrival of the goods in London, the G. T. Co would be advised, and they would either instruct the Railway Co to deliver to a certain wharf or collect by their own van.

(b) **FOR**—Free on rail—This price includes the cost of the goods and the cartage of them to the railway goods' station. The above shipment, for , Birmingham, will be increased by 4s per ton to cover cartage

*Example of F.O.R Invoice.*

120 Bales Printing Paper,  
6 tons @ £23 4s 0d—f o i. ... £139 4s 0d

(c) **FAS**.—Free alongside ship—This price includes all charges, such as cartage, railway carriage, dock dues, lighterage, etc., incidental to the delivery of the goods alongside the ship.

*Example of F.A.S. Invoice.*

120 Bales Printing Paper,  
6 tons @ £25—f a s. ... £150 0s. 0d.

This invoice would be claused at foot thus:—  
The above amount includes carriage to f a s amounting to £12 0s. 0d.

(d) **F O.B.**—Free on board. An f.o.b. price includes all additional charges, such as wharfage, incidental to the putting of the goods on board the ship. The f.a.s. invoice would be increased by London wharfage at 2s 6d per ton.

*Example of F.O.B. Invoice.*

1/120

120 Bales Printing Paper,  
6 tons @ £25 2s. 6d — f.o.b. ... £150 15s. 0d

The above invoice includes cost of carriage to  
f.o.b. export steamer amounting to £12 15s. 0d.

(e) C. & F.—Cost and freight.—In this case the price covers all forwarding charges and freight to the port of destination. In the example, the freight, London to Paris, is 26s. per ton. In addition, there are incidental expenses, such as French Government stamp taxes, viz. Surtax per consignment, 7d.; Statistic, 1½d. per bale, 15s.; Bill of Lading fee per consignment, 2s.; amounting to about 2s. 6d. per ton.

*Example of C. & F. Invoice.*

1/120

|                           |     |    |    |                                |
|---------------------------|-----|----|----|--------------------------------|
| 120 Bales Printing Paper, |     |    |    |                                |
|                           | £   | s  | d. |                                |
| 6 tons @                  | 25  | 8  | 6  |                                |
| Incidentals               | 2   | 6  |    |                                |
|                           | £25 | 11 | 0  | c. & f. ... <u>£153 6s. 0d</u> |

The above amount includes £21 6s 0d, amount of  
carriage to Paris Station.

(f) C I F.—Cost, Insurance, and Freight (pronounced "siff"). This includes all charges to port of destination. Goods sold on c.i.f. terms are usually invoiced in the currency of the country to which they are shipped. For a c.i.f. shipment the suppliers would probably write to several shipping agents for quotations, and on acceptance of satisfactory quotations would fill up a consignment note.





*Example of Consignment Note.*

Telephone 6111 Avenue (2 Lines) Telegrams: "Transcogen, Bulgate, London"

**The General Transport Co., Ltd.,****FORWARDING, CUSTOM HOUSE AND COMMISSION AGENTS,****43-45, Great Tower Street, London, E.C.****BRANCHES AT**

|                |                                    |           |                           |                            |
|----------------|------------------------------------|-----------|---------------------------|----------------------------|
| BOULOGNE S/MER | 118, Rue Faidherbe                 | LIVERPOOL | ... National              | Provincial                 |
| PARIS ...      | 16, Rue de la Grange,<br>Batelière |           | Bank                      | Buildings,<br>Derby Square |
| MANCHESTER     | 39-40, Lloyd Street                | BRADFORD  | ... 7, Exchange Buildings |                            |


Correspondents all over the world.

**CONSIGNMENT NOTE.**Consignee's name } *Sussfield & Co.,*  
and full address } *Paris*Forward by *Mail, Grand Vitesse, Petite Vitesse, Steamer* (strike out services not required).

(Subject to terms and conditions printed on back hereof)

Marine Insurance to be effected against *all risks* for £ *205 : 0 : 0*  
(State if *f p a* or all risks, including damage)B/L *stamped* to be made out to *\_\_\_\_\_* to be sent to *\_\_\_\_\_*F o b. charges to be paid by *Us*Carriage to be paid by *Us*Duty and clearing charges by *Us*Delivery charges by *Us*Insurance to be paid by *Us*


Collect on delivery (C O D) the sum of £ : :

| Marks and Nos  | No and Class of Packages |                  | Contents (to be fully described) | Country of Origin | Weight        |      | F O B Value  |             |            |
|--|--------------------------|------------------|----------------------------------|-------------------|---------------|------|--------------|-------------|------------|
|  |                          |                  |                                  |                   | Gross         | Nett |              |             |            |
|  <i>A. B C</i><br><i>Paris</i> | <i>1/120</i>             | <i>120 Bales</i> | <i>Printing Paper</i>            | <i>British</i>    | <i>6 tons</i> |      | £ <i>150</i> | s <i>15</i> | d <i>0</i> |
| <i>Forwarded by Midland Railway to your order at St. Pancras</i>   |                          |                  |                                  |                   |               |      |              |             |            |

Date *4 Mar., 191—.*Signature of sender, *John James & Co.*  
Address, *313, Broad St., Birmingham.*

It is usual to insure for 10 per cent. over value. Insurance on £200 at 2s. 6d. per cent. is 5s.

*Example of C.I.F. Invoice.*

|  |       |                              |   |             |           |          |
|--|-------|------------------------------|---|-------------|-----------|----------|
|  | 1/120 | 120 Bales Printing Paper,    | £ | s.          | d.        |          |
|  |       | 6 tons @ £26 11s. 0d         | = | 159         | 6         | 0        |
|  |       | Insurance on £200 @ 2/6 %    | = |             | 5         | 0        |
|  |       |                              |   | <u>£159</u> | <u>11</u> | <u>0</u> |
|  |       | c.i.f. price is £26 11s 10d. |   |             |           |          |

(g) **Franco** (or "free" or "rendu").—This term includes all charges incurred, *e.g.* foreign import duty, cost of clearing the customs and cartage on the other side up to the delivery of the goods at the consignee's warehouse.

*Example of "Franco Paris" Invoice.*

Paris.

1/120

120 Bales Printing Paper,  
6 tons @ £25 8s 6d.

Incidental expenses ...

Customs duty on gross weight

6096 kilos @ 10 fcs. % =

610 fcs. ...

Cost of clearing the customs

Delivery in Paris city limit

at 4/- per ton ...

Insurance on £200 @ 2/6 %

£ s d  
17 7

21 8 0

16 0

1 4 0

5 0

= £ s. d.  
158 11 0

27 10 7

£186 1 7

Consequently the price, *franco* or free delivered, Paris, is about £31 per ton.

*Octroi* or town duty is charged only on certain goods. *Regie* or State duty is charged on such commodities as wines and spirits.

An invoice should also show clearly any discounts, rebates, or allowances received and any commissions that may have been deducted by an agent.

The letters "E.E." (errors excepted) or "E. & O.E." (errors and omissions excepted) are also usually inserted at the foot of an invoice.

## Certificates of Origin.

**Foreign Customs and Consular Regulations to Merchants and Shippers.**—Under the existing treaties of commerce with foreign countries, Great Britain, in the majority of cases, enjoys the privilege of the Most Favoured Nation Treatment, accorded by the various commercial treaties.

In order, therefore, for merchants to obtain the benefit of that (Most Favoured Nation) treatment, it is necessary that certificates of origin should be furnished for all goods of British origin or manufacture, otherwise foreign customs authorities assess the duty on the highest scale.

In cases where goods of various origins are supplied, it is advisable for merchants to provide separate invoices, *i.e.* to invoice British products separately from foreign products, so that the necessary certificate can be endorsed on the invoice for British goods. The origin of foreign goods should, in all cases, be separately distinguished on invoices.

To the merchant desirous of cultivating foreign trade, it is of the utmost importance that all details and formalities required in the execution of shipping orders should be fully and accurately complied with, thereby enabling consignees to obtain entry of goods at the lowest rate of duty, preventing friction with foreign customs authorities and facilitating the clearance and delivery of the goods at destination.

When packing foreign orders, the packer should have full instructions whether net or gross weights, or the latter only, are required, and should clearly understand them. It should be an invariable rule that all packages be weighed and measured, and these particulars marked on each package and noted on documents.

When various descriptions of merchandise are packed together in more than one package, a list of contents of each package should be furnished and, as far as practicable, the separate value of each package should be indicated.

Certificates of origin for various classes of merchandise are demanded by nearly all foreign countries, and are usually sworn before a magistrate. In some cases, the merchant's declaration on the back of the invoice is accepted, in others it is necessary to use special forms, which have to be sworn before a magis-

trate, or declared before a Chamber of Commerce, and then presented to the Consul for legalisation.

The following denotes the customs requirements on importations into the Union of South Africa.

## Customs Requirements on Importation into the Union of South Africa.

### DIRECTIONS FOR SUPPLIERS.

#### (a) CERTIFICATE OF ORIGIN.

Certificate of Origin as heretofore must be given for articles which are the growth, produce or manufacture of the United Kingdom so that the preferential rebate on British Goods may be obtained. No change has been made in form of certificate of origin but the Customs notify that unless this certificate is produced and the preferential Rebate claimed at the time of Importation and due entry preferential Rebate will not be allowed and no application for refund entertained, so that declarations of origin for British Goods must accompany or be given on invoice when forwarded.

#### (b) DECLARATION *re* HOME CONSUMPTION VALUES.

Every invoice must contain a statement showing the home consumption value of the goods.

The Customs Dept have notified that they will accept the following declaration to be made on the invoices —

"I declare that the values appearing on the body of this  
"invoice represent at the date of the invoice the open  
"market values of the goods if sold for home consumption  
"in (a) Great Britain, and that the discounts shown are the  
"same as those granted on similar quantities sold for con-  
"sumption in (a) Great Britain."

Signed .. . . .

If this cannot be correctly certified, please add at foot of existing certificate —

"Value for home consumption . . . . .

"Discount for similar quantities for home consumption ..

Signed... ..

(a) or country of purchase, name being inserted.

If there is a number of items on invoice and the Home Consumption prices differ from the Export prices, then the prices should be set out in two adjacent columns headed "Export Price" "Home Consumption Price."

N.B.—Invoices showing Home consumption values or with Certificate as above will be insisted on as from December 1st, 1913.

- (c) PACKING, CARTAGE, RAILWAY CHARGES, SEPARATE OR INCLUDED IN PRICE OF GOODS.

Invoices must clearly show cost of packing, cartage, or railway charges to Port of Shipment.

- N.B.—If these are charged up separately the cost is, of course, shown, but when no separate charge is made for these and they are included in the price of the goods each item is to be shown separately at the foot of the invoice, with a memo. by supplier that same is/are included in the invoice price of the goods.

- (d) GOODS INVOICED C.I.F

Invoices for goods C I F, must have a signed declaration showing the price for home consumption and it must be clearly set out on the invoice what charges are included in the C I F price, such as Packing, Railage, Insurance and Freight—(otherwise no deduction will be allowed by the Customs Department)

- (e) PROMPT CASH DISCOUNT MUST BE DEDUCTED IN SAME HAND-WRITING AS BODY OF INVOICE.



I, *William Sale Steele*, hereby certify that I am *Chief Clerk* of THE MALKIN WORKS CO., LTD., BURSLEM, STAFFORDSHIRE, the manufacturer of the articles included in this invoice, amounting to £34 16s 6d, *Thirty-four pounds sixteen shillings & sixpence*, dated *31st day of March, 19—*, of goods supplied to *Messrs. James Marshall & Co., London*, and do hereby declare that I am duly authorised to make and sign this certificate on behalf of the said manufacturers, that I have the means of knowing, and I hereby certify as follows —

- (1) That the said Invoice is in all respects true and correct;
- (2) That every article mentioned in the said Invoice has been either wholly or partially produced or manufactured in the United Kingdom,
- (3) As regards those articles only partially produced or manufactured in the United Kingdom —
  - (a) That the final process or processes of manufacture have been performed in the United Kingdom,
  - (b) That the expenditure in material of British production <sup>and</sup> <sub>or</sub> British labour (calculated subject to the qualification hereunder) in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state
- (4) That in the calculation of such proportion of British production or British labour none of the following items has been included or considered —Manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition; cost of outside packages or any cost of packing the goods thereinto, any cost of conveying insuring, or shipping the goods subsequent to their manufacture.

Witness *E. Smith* (Signature) *W. S. Steele*

Dated at BURSLEM, STAFFORDSHIRE, this *31st day of March, 19—*,



(d) Invoice with Declaration on back.

Telegrams: "Castings"  
Premier Code 5th Edition.Trade Mark  
"FALKIRK"

Telephone 15

THE FALKIRK IRON COMPANY, LTD.,  
FALKIRK.

|   |  |
|---|--|
| R.A. Sold to<br>Messrs. Garlick, Ltd.,<br>8/9, Barbican,<br>London, E.C | LONDON: Craven House, Kingsway, W.C.<br>LIVERPOOL 22 & 24, South Castle Street.<br>EDINBURGH 22, Picardy Place<br>GLASGOW: 32 & 34, Bothwell Street. |
|---|--|

L.E. 4321  
ORDER  
18 3 14  
K. 1289

31 March, 19—  
Forwarded per Caly. Rly. to Queen's  
Dock, Glasgow. For shipment per  
Custodian.  
To order of G. Smith & Sons, on your A/c

MARK.  
G. & H.  
Durban

| Quantity | Description of Goods             | Tons | Cwt | Qrs | Lbs | £    | s  | d  | £ | s | d |
|----------|----------------------------------|------|-----|-----|-----|------|----|----|---|---|---|
| 55       | Long Legged Pots<br>with covers— |      |     |     |     |      |    |    |   |   |   |
|          | 10 ¾ gall                        |      |     | 1   | 27  | 12/6 | 6  | 3  |   |   |   |
|          | 20 1 "                           |      | 1   | 1   | 6   | 12/0 | 15 | 8  |   |   |   |
|          | 10. 7 "                          |      |     |     |     |      |    |    |   |   |   |
|          | 10. 10 "                         |      |     |     |     |      |    |    |   |   |   |
|          | 5. 14 "                          |      | 8   | 0   | 14  | 10/0 | 4  | 1  | 3 |   |   |
| 55       | Basis for ditto, fixed           |      |     |     | 21  | 42/0 | 7  | 11 |   |   |   |
|          |                                  |      |     |     |     |      | 5  | 11 | 0 |   |   |
|          | Less 5 %                         |      |     |     |     |      | 5  | 7  |   |   |   |
|          |                                  |      |     |     |     |      |    |    | 5 | 5 | 5 |

Strictly Net Monthly A/c.

D/d F.A.S. Glasgow

The above amount includes cost of carriage to Glasgow, viz 4/6.

**I**, *Alex. Robertson*, hereby certify that I am chief official in charge of invoicing in the employment of THE FALKIRK IRON CO., LIMITED, Ironfounders, Falkirk, Manufacturers of Articles included in this invoice, and that I am duly authorised to make and sign this certificate on behalf of the said THE FALKIRK IRON CO., LIMITED, I have the means of knowing and I do hereby certify that this invoice from the said

THE FALKIRK IRON CO., LIMITED, to      *Messrs. Garlick, Ltd.,*  
*London, E.C.*

amounting to *Five pounds, five shillings and fivepence*

is true and correct, and that all the articles included in the said invoice are *bona fide*, the growth, produce or manufacture of the United Kingdom, and that a substantial portion of the labour of that Country has entered into the production of every manufactured article included in the said invoice, to the extent in each article of not less than one-fourth of the value of every such article in its present condition ready for export to

*Natal*

I declare that the values appearing on the body of this invoice represent, at the date of the invoice, the open market value of the Goods for Home Consumption in Great Britain, and that the discounts shown are the same as those granted on similar quantities sold for consumption in Great Britain.

*Alex. Robertson.*

Dated at Falkirk this 31st day of March, 19—.

*Brazilian Consular Invoice.*1.....<sup>A</sup> 118 **Factura Consular Brasileira. (Brazilian Consular Invoice.)**

CONSULADO GERAL EM LONDRES.

N. da Factura

## DECLARAÇÃO (DECLARATION).

Declarámos solemnemente que somos exportadores ou carregadores

We solemnly declare that we are the exporters or shippers

das mercadorias mencionadas nesta factura contidas nos *siete* volumes  
of the merchandise specified in this invoice, contained in the packages  
indicados, a qual é exacta e verdadeira a todos os effeitos, sendo essas  
indicated, which is in all respects true and exact, themercadorias destinadas ao porto de *Sao Luiz do Brasil* e consignadas a  
merchandise being destined to the port of in Brazil and consigned to*Estrada de Ferro de Sao Luiz a Caxias, Maranhao*  
of*Londres de 7 Novembro de 19—* Data.

Place and Date.

*for the British Steel Piling Co*  
*E A. Edmett*Assignatura.  
Signature*Nosotros reconhecemos verdadeira a assignatura supra*  
guarantee the authenticity of the above.*H C Everett & Co*Agentes dos Exportadores.  
Exporters' Agents

Nome e nacionalidade do navio á vela \_\_\_\_\_

Name and nationality of sailing vessel

Nome e nacionalidade do navio a vapor *s/s "Cuthbert" ingles* \_\_\_\_\_

Name and nationality of steamer

Porto do embarque da mercadoria *Liverpool* \_\_\_\_\_

Port of shipment of merchandise

Porto do destino da mercadoria *Sao Luiz (Maranhao)* \_\_\_\_\_

Port of destination of merchandise

Porto do destino da mercadoria \_\_\_\_\_ com opção para \_\_\_\_\_

Port of destination of merchandise with option for

Porto do destino da mercadoria \_\_\_\_\_ em transito para \_\_\_\_\_

Port of destination of merchandise in transit for

Valor total da factura, inclusive frete e despesas approximadas *£340.* \_\_\_\_\_

Total value of the invoice including freight and shipping charges, approximate

Frete e despesas approximadas *£40* \_\_\_\_\_

Freight and shipping charges, approximate

Agio da moeda do paiz de procedencia \_\_\_\_\_

Premium on the currency of the country whence shipped

† 2 or 3

## OBSERVAÇÕES DO CONSUL GERAL.

Visto — Consulado Geral da Republica dos Estados Unidos do Brasil  
em Londres aos.Recebi seis shillings e nove dinheiros  
sendo a estampilha colada na 1ª via.

## FACTURA

| Marcas e<br>Numeros<br>Marks and<br>Numbers | Volumes,<br>Packages   |                    | Especificação da mercaderia de conformidad com a lettra K. do Art. 13 do Decreto N. 1163 de 21 de Novembro de 1903<br>Specification of merchandise in accordance with letter K. Art. 13 of Decree No. 1,163 of November 21st, 1903 | Peso em kilogrammas<br>Weights in kilos      |   | Outras<br>unidades<br>da tarifa<br>Other<br>tariff<br>units, | Valor parcelar<br>declarado por<br>artigo inclusive<br>ou exclusivo<br>frete e despesas,<br>Portual declared<br>value per article<br>inclusive or ex-<br>clusive freight<br>and shipping<br>charges |   | Paiz<br>de origem<br>de cada<br>artigo<br>Country of<br>origin of<br>each<br>article |
|---|------------------------|--------------------|--|--|---|--|---|---|--|
|   | Quantidade<br>Quantity | Especie<br>Quality |  | Bruto dos<br>volumes<br>Gross of<br>packages | Bruto da<br>mercaderia<br>Gross of<br>merchandise |  | £   | s |  |
| E. F. S. L. C.<br>Sao Luiz<br>1/7           | un                     | lta                | mercaderias de palo ...  | 1015   | 1015  |  |   |   |  |
|   | un                     | lta                | mercaderias de palo y ferreteria   | 915  | 774   |  |   |   |  |
|   | un                     | lta                | mercaderias de palo y ferreteria   | 711  | 141   |  |   |   |  |
|   | una                    | para               | caldera  | 2030   | 665   |  |   |   |  |
|   | una                    | para               | martillo   | 1219   | 46  |  |   |   |  |
|   | un                     | atajadero          | una manija y una chimenea  | 1219   | 2030  |  |   |   |  |
|   | una                    | caya               | los aparos de la caldera y de la locomotiva  | 2015   | 1219  |  |   |   |  |
|   |                        |                    | hierro batido ..   |  | 2800  |  |   |   |  |
|   |                        |                    | hierro calado ..   |  | 694   |  |   |   |  |
|   |                        |                    | metal ..   |  | 1029  |  |   |   |  |
|   |                        |                    | madera ..  | 2137   | 95  |  |   |   |  |
|   |                        |                    | cable de alambre   |  | 242   |  |   |   |  |
|   |                        |                    | cable de alamo   |  | 112   |  |   |   |  |
|   |                        |                    |  |  | 7   |  |   |   |  |

The above packages constitute a 20 cwt. steam piling driving plant valued at £305

*Certificate of Origin.***BRITISH PREFERENCE.**

**3,** ..... hereby certify that I am  
(Name in full)

.....  
(State either Partner, Manager, Chief Clerk or Principal Official)

of .. .....  
(State Name and address of Manufacturer or Supplier)

the .. ..... of the articles included in  
(Manufacturer or Supplier)

this invoice amounting to ..... and  
(The Net amount of Invoice)

dated .. ..... of goods supplied to .....  
and do hereby declare that I am duly authorised to make and sign this  
Certificate on behalf of the said .. ..... that  
(Manufacturer or Supplier)

I have the means of knowing, and do hereby certify as follows.—

- (1) That the said Invoice is in all respects true and correct;
- (2) That every article mentioned in the said Invoice has been either wholly or partially produced or manufactured in the United Kingdom,
- (3) As regards those articles only partially produced or manufactured in the United Kingdom —
  - (a) That the final process or processes of manufacture have been performed in the United Kingdom,
  - (b) That the expenditure in material of British production and/or British labour (calculated subject to the qualification hereunder) in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state.
- (4) That in the calculation of such proportion of British production or British labour none of the following items have been included or considered:—Manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition; cost of outside packages or any cost of packing the goods thereto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.
- (5) With regard to any bottles, flasks or jars being containers of goods mentioned in the Invoice—

That such bottles, flasks or jars are of British manufacture, and if purchased from Bottle Exchanges have distinctive marks or features which enable me to certify to their British origin.

If Clause 5 cannot be certified to, the Certifier should strike it out

WITNESS ..... (Signature) .....

DATED at .. ..... this ..... day of  
..... 19—.

## Consular Invoices (C.I.) and Certificates of Origin (C/O).

Foreign Consular and Customs Regulations with respect to the above-named documents are briefly tabulated:—

| Country                          | Regulations.  |
|----------------------------------|---|
| <b>AMERICA (U S)</b>             | <p>All articles of Foreign manufacture, such as are usually or ordinarily marked, stamped, branded or labelled, and all packages containing such or other imported articles, shall respectively be plainly marked, stamped, branded, or labelled in legible English words in a conspicuous place so as to indicate the Country of their Origin, and the quantity of their contents, and unless so marked, stamped, branded, or labelled, they shall not be delivered to the importer.</p> <p>C I Triplicate or Quadruplicate required for all goods over £20 value on Official Forms obtainable at Consulate. Invoices must be certified by Principal of Firm personally before the Consul.</p> <p>For goods under £20 value, merchants' invoices signed by the shipper are sufficient.</p> |
| <b>ARGENTINE REPUBLIC</b>        | Three B/L and three C/O in English or Spanish must be presented for visa at the Consulate..   |
| <b>COMMONWEALTH OF AUSTRALIA</b> | C.I. certified correct and signed by merchant.  |
| <b>AUSTRIA<br/>HUNGARY</b>       | C O are not necessary to obtain the ordinary Tariff Rate of Duties. The statement of the Country of Origin on Consignment Notes or Bills of Lading and Invoices, in the case of British Imports, is sufficient to secure admission under the most-favoured-nation scale of Duties.  |
| <b>BELGIUM</b>                   | C/O not required for ordinary merchandise, but it is advisable to declare origins on Consignment Notes, Bills of Lading, and Invoices.  |
| <b>BOLIVIA</b>                   | C I Quadruplicate in Spanish on Special Forms, obtainable at the Consulate.   |
| <b>BRAZIL</b>                    | <p>C I Triplicate in English or Portuguese on Special Forms, certified and signed by the merchant beneath the total. C I. not required for samples up to £10 value, inclusive of charges. Three copies form a set, and will be disposed of as follows:—</p> <p>1st will be returned to the shipper to forward to the consignee in order to obtain delivery of the merchandise by the Custom House.</p> <p>2nd will be forwarded to the Department of Commercial Statistics by the Consulate.</p> <p>3rd will remain in the archives of the Consulate.</p>   |

| Country     | Regulations.   |
|-------------|--|
| BULGARIA    | C/O optional, issued by London Chamber of Commerce. Merchants' Invoices in duplicate must be certified and signed beneath the total.   |
| CANADA      | Duplicated Invoices on approved form, bearing Certificates as prescribed, required for Customs entry.  |
| CAPE COLONY | Merchants' invoices must be produced in support of Customs Entry Duty in some instances being levied on weight of goods, net weight should be specified on Invoices, and they should be signed by the merchant. Preferential Rates of Duty are granted to goods of British origin or manufacture, provided that the Certificates of Origin are correctly shown on the back of invoices, which must accompany the goods, in accordance with the Forms of Certificates prescribed. All goods will be sighted, & c. opened for examination unless detailed invoices are presented with the Customs Entries. |
| CHILI       | C.I. in Quadruplicate, English or Spanish, on Special Forms obtainable at Consulate; visa required.  |
| CHINA       | Invoices should be certified correct and signed by the merchant.   |
| COLOMBIA    | C.I. Quadruplicate in Spanish on Special Forms obtainable at Consulate. Visa required.   |
| CONGO       | No Special documents required.   |
| COSTA RICA  | C.I. triplicate in Spanish signed by merchant on Special Forms obtainable at the Consulate.  |
| CUBA        | Merchants' Invoices, duplicate, in English or Spanish, the latter preferably to be written in ink, must state net and gross weights in kilos.  |
| ECUADOR     | C.I. in Spanish on special forms obtained at the Consulate.  |
| FRANCE      | C/O Bacon, steel bars, steel wires, plants and wines. C/O ordinary merchandise optional.   |
| GERMANY     | As a rule C/O are not required on the importation of goods from the United Kingdom. C/O Bacon, plants.   |
| GOLD COAST  | Invoices in duplicate, signed by the merchant, required for presentation with Customs Entry.   |
| GREECE      | C/O for ordinary merchandise should be supplied. Statutory Declaration Forms accepted.   |
| GUATEMALA   | C.I. quadruplicate in Spanish on Special Forms, visa required. All Consular Invoices must be legalised solely by the Consul resident in the city in which the exporters' firm is domiciled.  |

| Country     | Regulations  |
|-------------|--|
| HAYTI       | Merchants' Invoices in any language, in Triplicate, marked Original, Duplicate, Triplicate.  |
| HOLLAND     | C/O Statutory Declaration Form; Bacon and animal products such as hides, wool, hair, bones and hoofs, plants. C/O are not required in the Netherlands' Colonial possessions.   |
| HONDURAS    | C I. quadruplicate in Spanish on Special Forms. Invoices require certification and visa.   |
| INDIA       | Invoices should be certified correct, and signed by the merchant.  |
| ITALY       | It is not necessary that the C/O accompany the goods except for bacon, plants, household effects, hides, animal products, and foreign goods liable to produce infection. A C/O should accompany goods of British origin, otherwise duty will be charged on the higher scale. |
| JAPAN       | Goods must be accompanied by C/O at the time of importation. C/O English, obtainable at Consulate. Goods not exceeding £10 in value, and post parcels do not require C/O.  |
| LIBERIA     | Merchants' Invoices in triplicate certified true and correct by the merchant, also B/L require visa.   |
| MEXICO      | C I quadruplicate in Spanish or English on Special Forms, also one copy Merchants' Invoice bearing a declaration.  |
| NEW ZEALAND | As Merchants' Invoices and B/L must be produced when Customs Entry is passed, it is important to post documents promptly. Preferential Tariff for merchandise of British origin. Merchants' Invoices must be certified on back.  |
| NICARAGUA   | C I in Spanish, five copies required.  |
| PARAGUAY    | Merchants' Invoices, in duplicate, in Spanish, to be presented with B/L for visa.  |
| PERSIA      | It is necessary for Merchants' Invoices to be legalised.   |
| PERU        | C I quadruplicate in Spanish on Special Forms.   |
| PORTUGAL    | Cargo Declarations, duplicate, in Portuguese or English, certified by merchant. Visa required C/O plants.  |
| RUSSIA      | C/O issued under the Official Seal of the Chambers of Commerce are accepted by Russian Custom Houses, and do not require visa by the Consulate.  |



| Country                     | Regulations.  |
|-----------------------------|---|
| SALVADOR                    | C.I. quadruplicate in Spanish on Special Forms. B/L do not require visa.  |
| SAN DOMINGO                 | C.I. Four copies in Spanish on Special Forms certified beneath the total, and one B/L to be presented for visa. Forms obtainable at the Consulate.  |
| SOUTH AFRICAN CUSTOMS UNION | Invoices should be certified and signed by the merchant below the total in order to obtain preferential treatment. C/O should be written, typed, or printed <i>on the back of Invoices</i> .  |
| SPAIN                       | C/O for certain goods as per tariff. Net and gross weights of various descriptions of merchandise must be shown on all documents and B/L. C/O issued by London and Spanish Chambers of Commerce.  |
| SWEDEN AND NORWAY           | C/O animal products, hides, wool, etc., and for merchandise liable for infectious diseases. Sweden C/O for rags. The Most Favoured Nation Treatment applies to British merchandise, therefore C/O should be supplied to secure lowest rate of duty. |
| SWITZERLAND                 | C/O Bacon, plants. Visa required.   |
| TURKEY                      | C/O optional, are issued by London Chamber of Commerce. Invoices should be certified correct, and signed by the merchant beneath the total.   |
| URUGUAY                     | Invoices must be certified true and correct, and the total amount inserted in words at length, and signed by the merchant. It is preferable for them to be made out in Spanish. Invoices must agree with B/L which require visa.                    |
| VENEZUELA                   | C.I. quadruplicate in Spanish on Special forms obtainable at the Consulate.   |

### Our Consular System.

Consuls play an important part in protecting abroad the commercial interests of the country they represent, and all Christian civilized States recognize the right to establish consuls. A consul is a public officer, authorized by the State whose commission he bears, to facilitate the commercial transactions of its subjects in a foreign country. Much of his time is spent in administering the Merchant Shipping Acts. The Government of the country where he resides gives him

formal permission to carry out the duties specified in his commission or *lettre de provision*.

Before he enters upon his consular duties, he must receive from the State, to which his own Government has communicated his nomination, a rescript or *exaequatur*, which is sometimes no more than a mere countersign endorsed on the commission. This may be revoked at any time at the discretion of the Government where he resides.

Although a consul, as a rule, has no diplomatic powers, it is not unusual for consuls-general resident in Mahometan countries to be accredited political agents or *chargés d'affaires*, possessing the privileges of public ministers.

Consuls may enjoy various privileges by treaty, but custom seems to have established few, in fact, consuls may be arrested and incarcerated not only on criminal charges, but also for civil debt.

If they engage in trade or become owners of immovable property, their persons lose protection. Unless protected by treaty they must pay local taxes; but are generally exempt from general duties on articles of personal consumption, from billeting and military service, and receive, by treaty, relief from income-tax. Except in the Levant, consuls may not have private chapels in their houses.

They have a right to exhibit their national arms and flag over the door of their bureaux.

A British consul is required, in the words of the official memorandum, to give his best advice and assistance to His Majesty's subjects trading in, residing in, or visiting his district, and to endeavour to arrange any differences that may arise between them and the natives of the country. If British subjects suffer or are likely to suffer injury, either in their persons or property, the consul must uphold rightful interests and report home.

He must furnish a full annual report, with statistics, on the trade of his district; send home special reports from time to time on matters of commercial and general interest; furnish the Board of Trade with lists of probable buyers of British goods and lists of manufacturers, report any information available in regard to tenders, keep His Majesty's diplomatic representative, colonial authorities, and captains of His Majesty's ships of war fully informed of all quarantine regulations, and

the appearance of contagious and infectious diseases; and report to the Foreign Office every month on cattle diseases, etc.

He is also expected to reply to inquiries addressed to him by the Board of Trade and by British subjects, and to perform certain work in connection with the National Health Insurance Act.

## CHAPTER V.

### GOODS ON CONSIGNMENT.

WHEN a merchant finds that he can obtain a better market for his goods elsewhere, he makes an arrangement to consign them to a consignee (the party to whom the goods are sent) at that place, who sells all or part of them for an agreed commission at so much per cent. of the amount of the sales.

It sometimes happens that the goods are forwarded to an agent to be sold on the consignor's account, the goods remaining the consignor's property until sold by the agent. The agent tries to sell them to the best advantage so as to secure a higher return for his services. An arrangement is sometimes made whereby the agent guarantees the consignor against any losses arising from bad debts, etc., in connection with a consignment. When such risks are undertaken by the agent he charges an additional commission, termed "Del Credere" commission, and he consequently makes himself liable to the consignor for the due payment of all goods he sells.

The bulk of shipments abroad are against firm orders or indents, but at the same time there is a large trade carried on between merchants here and their customers or agents abroad on what is termed the "on consignment" arrangement, that is, the goods are paid for only when they are sold. Many foreign houses stock large consignments on such a principle, in order to be prepared for a sudden rush of orders and give their customers immediate delivery. As the goods are sold, the consignee forwards remittances to the consignor from time to time in settlement.

When the goods are shipped the consignee in due course receives the documents, obtains delivery of the goods, and discharges all liabilities in connection with the shipment.


### Pro forma Invoice.

A *pro forma* invoice is sent to the consignee to acquaint him with the goods and their cost, and the charges made in

connection with a certain consignment or adventure, so that he may ascertain the approximate total cost when it arrives at the place of sale. They are headed *pro forma*, because they are specimen invoices only.

*Invoice No. 394 Consignment.*

Invoice of 5 Packages Rubber shipped at Singapore per s.s. "Jason" to London and consigned to Messrs T Gandy & Co for sales and account and risk of The United Sumatra Rubber Estate Ltd.  
Order No 735 Singapore, 17 Oct, 19—.

| Mark   | Cases | Lbs. | Description           | Price | £  | s  | d. | £   | s  | d. |
|--|-------|------|-----------------------|-------|----|----|----|-----|----|----|
|  | 3     | 630  | Sheet Rubber          | 3/-   | 94 | 10 | 0  |     |    |    |
|  | 1     | 174½ | Crepe ... ..          | 2/6   | 21 | 16 | 3  |     |    |    |
|  | 1     | 58½  | Crepe .. ...          | 2/9   | 8  | 0  | 10 |     |    |    |
|  |       |      |                       |       |    |    |    | 124 | 7  | 1  |
|  | 5     | 663  | Draft ½ %             |       |    |    |    |     | 12 | 5  |
|  |       |      | Freight and Insurance |       |    |    |    | 123 | 14 | 8  |
|  |       |      |                       |       |    |    |    | 2   | 5  | 8  |
|  |       |      | E & O E.              |       |    |    |    | 126 | 0  | 4  |

**Account Sales.**

As soon as the goods have been sold, an account sales or account of sales is prepared by the consignee and sent to the consignor, in which the latter is credited with the amount of each item sold, and debited in detail with all the charges connected with the consignment, *e.g.* freight, insurance, landing, storing, postages, duty (if any paid), and, where the goods have been sold by public sale, the sale expenses, also the fixed rate of commission agreed upon.

Account sales are usually rendered to the consignor after each transaction, and the amount to be paid is settled by the consignee attaching to the account sales a draft for the net proceeds, or the amount to be paid may be passed to the credit of the consignor's account in the consignee's books. This account would be settled at stated intervals, as shown in an account current.

**Pro forma Account Sales** are often asked for when it is required to estimate what a proposed consignment of goods would realize in a particular market.

*Example of an Account Sales (Rubber).*

SEASON 1914-15.

Account Sales of 5 pks. Rubber, ex. s.s. *Jason*, at Singapore, sold by the undersigned by order of The United Sumatra Rubber Estates, Ltd., for account and risk of the concerned.

At Public Sale, 5 Oct, 19—.

Prompt, 23 Oct, 19—.

|  | £   | s  | d  | £     | s  | d  |
|--|-----|----|----|-------|----|----|
| 3 cases sheet = 630 lbs @ 9/4                    | 105 | 0  | 0  |       |    |    |
| 1 case crepe = 174½ „ @ 3/-                      | 25  | 3  | 6  |       |    |    |
| 1 bag crepe = 58½ „ @ 2/6                        | 7   | 6  | 3  | 138   | 9  | 9  |
| 5 packages 863 lbs                               |     |    |    |       | 13 | 10 |
| Draft ½ %  |     |    |    |       |    |    |
| Invoice weight 876 lb.                           |     |    |    | 137   | 15 | 11 |
| Discount 2½ %                                    |     |    |    | 3     | 8  | 10 |
| CHARGES.   |     |    |    | 134   | 7  | 1  |
| Freight on 28 ft. 8 in. @ 60/-<br>per 50 ft. ... | 1   | 14 | 5  |       |    |    |
| Warehouse charges 1 7 7                          |     |    |    |       |    |    |
| Discount .. 2 9                                  | 1   | 4  | 10 |       |    |    |
| Marine Ins. on £140 @ 9/- %                      |     |    |    |       |    |    |
| less 10 % ..                                     | 0   | 12 | 1  |       |    |    |
| Fire Ins.—two months ...                         | 0   | 9  | 0  |       |    |    |
| Int on charges, 26 days ..                       | 0   | 0  | 3  |       |    |    |
| Sale expenses ... ..                             | 0   | 5  | 0  |       |    |    |
| Postages & Petties ... ..                        | 0   | 3  | 0  |       |    |    |
| Brokerage, ½ % ... ..                            | 0   | 13 | 9  |       |    |    |
| Commission, 1½ % ... ..                          | 2   | 1  | 6  | 7     | 3  | 10 |
|  |     |    |    | £ 141 | 10 | 11 |

Net average per lb., 876 lb, 3/28.

London, 23 Oct, 19—.

E. &amp; O E.

R. MATTHEWS &amp; SONS

*Example of Account Sales (Beef).*

Account Sales of 291 Crops Beef shipped per s s. *Star of Australia* for account of Messrs. T. C. N. & G. W. & Co. Liverpool, Jt. A/c., and sold by Dewhurst & Salmon, London.

Consqt. A. 412.

By Sale.

|        |                           | £  | s   | d  | £  | s   | d  |   |
|--------|---------------------------|----|-----|----|----|-----|----|---|
| J.C.   |                           |    |     |    |    |     |    |   |
| N.S.W. | 291 Crops wg. 42,970 lbs. |    |     |    |    |     |    |   |
|        | @ ex. store ... ..        | 3½ | 671 | 8  | 1  | 671 | 8  | 1 |
|        | Int. @ 5 % from 26th      |    |     |    |    | 1   | 2  | 1 |
|        | Nov.-8th Dec t.e. 12 day  |    |     |    |    | 672 | 10 | 2 |
|        | CHARGES.                  |    |     |    |    |     |    |   |
|        | To Dock, Town Dues ...    |    | 2   | 5  | 9  |     |    |   |
|        | „ Cartage .. ..           |    | 1   | 18 | 5  |     |    |   |
|        | „ Survey charges ..       |    |     | 9  | 9  |     |    |   |
|        | „ Handling on Quay ..     |    | 1   | 8  | 3  |     |    |   |
|        | „ Storage ... ..          |    | 9   | 18 | 9  |     |    |   |
|        | „ Cost ... ..             |    | 594 | 13 | 3  |     |    |   |
|        | „ Int. @ 5 % from 8       |    |     |    |    |     |    |   |
|        | Nov—8 Dec, t.e            |    | 2   | 8  | 10 |     |    |   |
|        | 30 days ... ..            |    |     |    |    | 612 | 18 | 0 |
|        |                           |    |     |    |    | 59  | 12 | 2 |
|        | Messrs. G. W. Co.'s (per  |    |     |    |    |     |    |   |
|        | proportion) .. ..         | £  | 29  | 16 | 1  |     |    |   |
|        | Messrs. T. C N.'s (per    |    |     |    |    |     |    |   |
|        | proportion) ... ..        | £  | 29  | 16 | 1  |     |    |   |

E. & O E.

London, 8 Dec., 19—,

DEWHURST & SALMON

*Example of Account Sales (Tia).*

Account Sales of 45 Packages Tea, ex *Antenor* and *Tern*, sold for  
account of SYHLET ESTATE by SMITH, HARRISON, & CO

Public Sale, 8/10/19—.

Prompt, 15/1/19 - .

| Marks &<br>Nos | Packages | Description  | Weight<br>lb | Per<br>lb |     |    |    |     |     |      |
|----------------|----------|--|--------------|-----------|-----|----|----|-----|-----|------|
|                |          |  |              |           | s   | d  |    | s   | d   |      |
| "Syhlet "      | 1        | CH   | Or Pekoe     | 87        | 11d | 3  | 19 | 9   |     |      |
|                | 3        | "  | B Or Pekoe   | 326       | 9d  | 12 | 4  | 6   |     |      |
|                | 13       | "  | Pekoe .      | 1185      | 8d  | 37 | 16 | 8   |     |      |
|                | 8        | "  | P Son . .    | 699       | 6d  | 17 | 9  | 6   |     |      |
|                | 2        | "  | P. Fung .    | 272       | 3½d | 4  | 5  | 0   |     |      |
|                | 5        | "  | Bro Tea      | 544       | 7½d | 17 | 0  | 0   |     |      |
|                | 13       | "  | Bro Pekoe    | 1419      | 8½d | 51 | 14 | 8   |     |      |
|                | 45       |  |              | 4482      |     |    |    |     | 144 | 10 1 |
| CHARGES        |          |  |              |           |     |    |    |     |     |      |
|                |          | Sale expenses . . . . .                                      |              |           | 0   | 9  | 0  |     |     |      |
|                |          | Brokerage, 1 % . . . . .                                     |              |           | 1   | 6  | 4  |     |     |      |
|                |          | Freight charges, as per state<br>ments                       |              |           | 10  | 15 | 8  |     |     |      |
|                |          | Warehouse charges, as per state<br>ments                     |              |           | 4   | 18 | 11 |     |     |      |
|                |          | Marine insurance, £155 at 10s %<br>and stamp                 |              |           | 0   | 16 | 0  |     |     |      |
|                |          | Interest on disbursements, £17<br>for 3 mos at 5 % . . . . . |              |           | 0   | 4  | 3  |     |     |      |
|                |          | Commission, 1½ % . . . . .                                   |              |           | 1   | 19 | 5  |     |     |      |
|                |          |  |              |           |     |    |    | 20  | 8   | 6    |
|                |          | Net proceeds due 15/1/19                                     |              |           |     |    |    | 124 | 1   | 7    |

At Ex 12. Fl. 1483 95.

E. & O E

London, 30 October, 19—.





*Example of Account Sales (Rubber).*

Account Sales of 72 Bales Bark, ex Pulling and Maggie Hough, sold for account of SCOTTISH RUBBER CO., LTD., by SMITH, HARRISON & Co.

Public Sale, 19/10/19—.

Prompt, 6/11/19—

| Mark & Nos   | Packages | Description       | Weight lb | Per lb |    |    |    |     |    |    |
|--|----------|-------------------|-----------|--------|----|----|----|-----|----|----|
|  |          |                   |           |        | £  | s  | d  | £   | s  | d  |
| L  S  | 44       | Bales Stem Bark   | 7,612     | 5d     |    |    |    | 158 | 11 | 8  |
| 1/41   |          |                   |           |        |    |    |    |     |    |    |
| I.  T | 37       | Bales Branch Bark | 4,320     | 2½d    |    |    |    | 40  | 10 | 0  |
| 1/47   |          |                   |           |        |    |    |    |     |    |    |
| Do 23  | 1        | Bale „ „          | 161       | 2½d    |    |    |    | 1   | 16 | 11 |
|  | 72       | Bales ...         | 12,093    | lb.    |    |    |    | 200 | 18 | 7  |
| <b>CHARGES.</b>  |          |                   |           |        |    |    |    |     |    |    |
| Printing, Advertising Sale, Expenses, Stamps, etc                                      |          |                   |           |        | 1  | 18 | 0  |     |    |    |
| Analysis, Fees ..  |          |                   |           |        | 1  | 1  | 0  |     |    |    |
| Brokerage, 1%  |          |                   |           |        | 1  | 12 | 4  |     |    |    |
| Freight on 451 ft 2 in at 1 10½ per M and graty at ex £ 12 10½                         |          |                   |           |        | 20 | 19 | 2  |     |    |    |
| Warehouse charges, as per statement  |          |                   |           |        | 7  | 13 | 3  |     |    |    |
| Insurance, £185 at 10%   |          |                   |           |        | 0  | 19 | 9  |     |    |    |
| Batavia receiving and shipping charges—72 bales at 30 cts each, £1 21 60 at 12 00      |          |                   |           |        | 1  | 16 | 0  |     |    |    |
| Interest on charges paid out, £35 at 5%, 1 month                                       |          |                   |           |        | 0  | 2  | 11 |     |    |    |
| Commission, 6% ..  |          |                   |           |        | 12 | 0  | 0  |     |    |    |
|  |          |                   |           |        |    |    |    | 48  | 2  | 5  |
| Net proceeds due, 16 11/19—  |          |                   |           |        |    |    |    | 152 | 16 | 2  |

At ex. 11 £5.      £1, 18s 6.05.

London, 6 November, 19—.

## Example of Account Current (A).

Messrs. R. SMYTH &amp; Co., BOMBAY, in Account Current with M. STAPLETON BROS., LONDON.

From 30 June to 30 Sept., 1914.

Interest at 5 % per annum

| 1914    | Days                         | £ | s  | d  | £   | s    | d | 1914                      | Days | £ | s  | d | £    | s    | d  |
|---------|------------------------------|---|----|----|-----|------|---|---------------------------|------|---|----|---|------|------|----|
| July 1  |                              |   |    |    |     |      |   | July 18                   | 74   | 4 | 17 | 8 | 481  | 18   | 6  |
| July 20 | To Balance of last a/c       | 3 | 15 | 1  | 300 | 10   | 0 | Aug 3                     | 58   | 3 | 2  | 2 | 391  | 10   | 0  |
| July 21 | " Invoice per Iowa           | 3 | 12 | 4  | 361 | 18   | 4 | Sept 2                    | 28   |   | 15 | 4 | 200  | 0    | 0  |
|         | " draft No 186, due Sept 24  |   |    | 6  | 400 | 0    | 0 | " Bank of India           | 14   |   | 17 | 3 | 450  | 18   | 0  |
| Aug 19  | " draft No. 391, due Nov. 21 | 2 | 17 | 0  | 400 | 0    | 0 | " Cotton per Mayflower    |      |   |    |   | 1    | 13   | 10 |
| Sept 13 | " Invoice per Mona           | 1 | 4  | 7  | 138 | 15   | 0 | " Balance of Interest     |      |   |    |   | 2    | 17   | 0  |
| Sept 30 | " Balance of Interest        |   |    | 10 |     |      |   |                           |      |   |    |   |      |      |    |
|         |                              | £ | 9  | 12 | 5   |      |   | Sept 16                   | £    | 9 | 12 | 5 |      |      |    |
|         |                              |   |    |    |     |      |   | " Balance carried forward |      |   |    |   | 72   | 6    | 0  |
|         |                              |   |    |    |     |      |   |                           |      |   |    |   | £    | 1601 | 3  |
|         |                              |   |    |    |     |      |   |                           |      |   |    |   | 72   | 6    | 0  |
| Oct. 1  | " Balance ...                |   |    |    | £   | 1601 | 3 | 4                         |      |   |    |   | 1601 | 3    | 4  |
|         |                              |   |    |    |     | 72   | 6 | 0                         |      |   |    |   |      |      |    |

L. &amp; O. E.

LONDON, 2 Oct., 1914.

M. STAPLETON BROS.

(The usual entries in red ink are shown in black type)

### Account Current.

This is an account usually associated with goods shipped on consignment. As its name implies, it is a running account from one period to another, and is a statement of transactions made between two parties, with all debit and credit entries and interest at a fixed rate allowed on all moneys received and paid in connection with the transactions. It is made up at regular intervals or at the close of any transaction. In other words, the ledger entries with respect to a transaction as it exists at a certain date, are sent by one party to another, and thus the state of the account in detail may be seen, and moneys may be paid or received by one of them to regulate the balance.

The foregoing example will show how such an account may be balanced.

### Explanation of the foregoing Account.

M. Stapleton Bros., who make out the account, have a balance in their favour on July 1st, of £300 10s. The days are reckoned **backwards** from 30th Sept. to the respective days on which the sums of money are due before the closing date, and **forwards** to the various dates when the amounts are due after the closing date *Eg.*—

|                             |            |
|-----------------------------|------------|
| Sept 30 backwards to July 1 | = 91 days. |
| "      "      " July 20     | = 72   "   |
| "      "      " Sept 24     | = 6     "  |
| "      forwards to Nov 21   | = 52   "   |

By means of "Interest Tables" it is found that the interest on £300 10s. for 91 days at 5 per cent. p.a. is £3 15s. 1d.; this amount is entered in the interest column. The others are similarly dealt with. The draft No. 391 will perhaps require some explanation. The amount £400 is not due until 52 days from the closing date, and as the balance of the account is the sum then due, it will be necessary to deduct this interest; *eg.* £400 due on Nov. 21st is worth only £400, less £2 17s., on Sept. 30th.

Instead of deducting the £2 17s. on the debit side, the same result is obtained by adding the interest to the credit side (as above) To debit an account for £400 and credit it for £2 17s. is the same in effect as debiting it for £397 3s. It is

### Example of Account Current (B).

Messrs R SMITH & CO, BOYFAY, in account current with M. STANINGTON ESQ., LONDON.

From 30 June to 30 Sept, 1914.

Interest at 5% per annum.

| 1914    | Days                              | Int. No. | £      | s. | d. | 1914     | Days                            | Int. No. | £    | s. | d. |
|---------|-----------------------------------|----------|--------|----|----|----------|---------------------------------|----------|------|----|----|
| July 1  | To Balance of last a/c            | 27,300   | 900    | 10 | 0  | July 16  | By Cotton per Stella            | 85,008   | 481  | 18 | 6  |
| July 20 | " Invoice per Iowa                | 26,064   | 861    | 18 | 4  | Aug. 3   | " Jute per Valcan               | 22,678   | 901  | 10 | 0  |
| July 21 | " draft No. 186, due Sept 24th... | 2,400    | 400    | 0  | 0  | Sept. 2  | " D/D on National Bank of India | 5000     | 200  | 0  | 0  |
| Aug. 18 | " draft No. 891, due Nov 21st     | 20,800   | 400    | 0  | 0  | Sept. 16 | " Cotton per Mayflower          | 6814     | 450  | 18 | 0  |
| Sept 19 | " Invoice per Mona.               | 1,658    | 188    | 15 | 0  | Sept. 20 | Int. No. on Dr. side            | 20,800   | 4    | 18 | 5  |
| Sept 20 | " Balance of numbers              | 31,628   |        |    |    | Sept. 30 | Int. @ 5 1/2%                   |          | 72   | 3  | 5  |
|         |                                   |          |        |    |    |          | Balance                         |          |      |    |    |
|         |                                   |          | 91,000 | 3  | 4  |          |                                 | 91,000   | 1001 | 3  | 4  |
| Oct 1   | " Balance                         |          | 72     | 3  | 5  |          |                                 |          |      |    |    |

E. &amp; O. E.,

LONDON, 2 Oct, 1914,

M. STAPLETON BROS.

The usual entries in red ink are shown in black type.

usual to enter the number of days and the interest in red ink, and to carry the "red interest" totals to the opposite side of the account, distinguishing the entry by means of red ink, thus.—"Balance of red interest."

**Another Method of reckoning Interest.**—Many English firms and the bulk of Continental firms calculate the interest by what are termed "Interest numbers." The amount of money is multiplied by the number of days and the product is entered in the interest column. The shillings and pence of the principal, if over 10s., are generally reckoned as £1 in computing the "interest numbers." The "red interest" is dealt with in the same manner as in the preceding account. The balance of the Interest numbers is then multiplied by the rate per cent and divided by one hundred times the number of days in the year—usually taken as 360 instead of 365—which gives the amount of interest.

$$\text{E.g.} \quad \frac{33628 \times 5}{36000} = \frac{33628}{7200} = \text{£}4 \ 13s. \ 5d.$$

The example on p 84 shows how such an account is made up

There are other ways of calculating the interest in an account current, but as the principle is the same in each case they have not been considered.

## Correspondence in Connection with Consignments.

### TRANSACTION I.

#### Consignment of Beef.

NEW ZEALAND

to

LONDON

on 28 quarters Ox Beef,

per s.s. *Arana*.

Shipped by Messrs. Jackson Bros., Auckland.

To be realised by Messrs. T. Brown & Sons, Ltd., London, E.C.

Dated: 30 December, 19—.

## I. Letter enclosing Invoice.

JACKSON BROS.,  
BRANCHES

\_\_\_\_\_ N Z.  
\_\_\_\_\_ AUSTRALIA.

14, \_\_\_\_\_,

AUCKLAND, N Z.

30 Dec, 19—.

Via VANCOUVER.

Duplicate via Suez.

MESSRS. T. BROWN & SONS, LTD.,  
London, E.C.

DEAR SIRS,

We beg to hand you herewith invoices for "28 qrs. Ox Beef second quality," shipped from Gisborne per s.s. *Arawa*.

This parcel is going forward on consignment, and we trust that it will find a good market.

We are drawing on you for the amount of £65 against the above, and we commend our draft to your usual good care

Yours faithfully,

JACKSON BROS.

## 2. Pro Forma Invoice.

*Pro Forma Invoice of 28 qrs Beef shipped per s.s. Arawa from Gisborne to London, consigned to T. BROWN & SONS, LTD., for sale and returns to Messrs. Jackson Brothers, Auckland, N Z.*

Consignment No 2.

G S F F M Co.,  
AUCKLAND,  
N Z.

|       |              |           |
|-------|--------------|-----------|
| 514/A | 4 qrs. Fores | wg 700 lb |
| 514/A | 4 " Hinds    | 675 "     |
| 514/B | 11 " "       | 1650 "    |
| 514/B | 7 " "        | 1063 "    |
| 514/C | 2 " "        | 270 "     |

|           |                        |    |    |   |
|-----------|------------------------|----|----|---|
| 28 " Beef | wg 4358 lb @ 4d per lb | 72 | 12 | 8 |
|-----------|------------------------|----|----|---|

Shipped on Consignment Bill of Lading dated 30 December, 19—.

Insured with Lloyd's under open policy for £75.

Draft @ 30 d/s through the Bank of New Zealand £65 with Duplicate Inv's, Bs/h Insurance Cover Notes, Certificates, Specifications attached

JACKSON BROS.,

AUCKLAND.

E. O E, 30 December, 19—.

## 3. Specification.

SPECIFICATION of 28 qrs. Beef shipped by the Gisborne Sheepfarmers' Frozen Meat Company, Ltd, per s.s. *Arawa*, Captain Clayden, for London, o/a Messrs. Jackson Bros.

| Marks.                 | No | Description            | Net weight. | Average. |
|------------------------|----|------------------------|-------------|----------|
| G.S.F.F.M. Co,<br>N Z. |    |                        |             |          |
| 514/A                  | 4  | qrs. Fores Ox Beef ... | 700 lb.     | 160/220  |
| 514/A                  | 4  | " Hinds "              | 875 "       |          |
| 514/B                  | 11 | " Fores "              | 1650 "      | 140/159  |
| 514/B                  | 7  | " Hinds "              | 1068 "      |          |
| 514/C                  | 2  | " Fores "              | 270 "       | n/140    |
|                        | 28 | " Ox Beef wg           | 4358 "      | —        |

(Signed) THE GISBORNE SHEEP FARMERS FROZEN MEAT CO., LTD  
Gisborne, N Z.,

30 December, 19—.

## 4 Account Sales.

28 Quarters Beef.

s.s. *Arawa*.

T BROWN & SONS, LTD.

Consignment 2/997

By sale —

|          |                                    |                 |
|----------|------------------------------------|-----------------|
| Gisborne | 28 qrs weighing 4358 lbs @ c i t.— |                 |
| Kaiti Ox | London, 3 3/4 . . .                | £70 7 3         |
| 514A etc | Commission 2 %a ... ..             | 1 8 2           |
|          |                                    | <u>£68 19 1</u> |

E & O E.

London, 3 Apr, 19—.

## 5 Account Current.

MESSRS. JACKSON BROS, AUCKLAND, NEW ZEALAND, in account current with T BROWN & SONS, LTD., LONDON, per 3 Apr, 19—.

28 Qrs Beef, *Arawa*.

Consignment 2/997.

| 19—   | Day        | £  | s | d | £ | s  | d  | Days | £ | s     | d            | £ | s | d |
|-------|------------|----|---|---|---|----|----|------|---|-------|--------------|---|---|---|
| Feb 3 | To Draft   | 30 |   |   | 6 | 11 | 64 | 18   | 3 | Feb 2 | By Beef per  |   |   |   |
|       |            |    |   |   |   |    |    |      |   |       | <i>Arawa</i> |   |   |   |
|       | .. Balance |    |   |   | 3 | 4  | 1  | 1    |   |       | Int          |   |   |   |
|       |            |    |   |   |   |    |    |      |   |       | Balance      |   |   |   |
|       |            |    |   |   | 7 | 2  | 68 | 18   | 4 |       |              |   |   |   |
|       |            |    |   |   |   |    |    |      |   |       |              |   |   |   |

E & O E

LONDON, 3 April, 19—.

T. BROWN & SONS.

## 6. Bill of Exchange.

Stamp  
9d.

No. 24386

B/E for £65.

AUCKLAND,

NEW ZEALAND,

30 Dec., 19—.

At thirty days after sight pay this First of Exchange (Second and Third of same tenor and date unpaid) to the order of the Bank of New Zealand sixty-five pounds stg value received

To

T. BROWN & SONS,  
LONDON.

JACKSON BROS

Due date—28 March, 19—

NOTE—The above document is accepted:—

Accepted  
23 Feb., 19—  
N Z Banking Co.  
T BROWN & SONS

## TRANSACTION II.

## (a) Consignment of Sugar.

BRIDGETOWN, BARBADOES,

17 Aug., 19—.

MESSRS J. CHONAN BROS.,  
London

GENTLEMEN,

We have been recommended to you by our friends, Messrs Vance & Co., of Fortula Street, Barbadoes, as a firm of very good repute, and we have accordingly acted upon their advice by forwarding to you, as per specification attached, a consignment of 15 Hogsheads of Sugar, per s.s. *Regina*, sailing on the 20th inst

We shall be glad if you will realise these for our account, and await our advice respecting the net amount realised. We trust you will be successful in obtaining a ready market

Awaiting your returns, when, if satisfactory, we shall be pleased to favour you with further consignments

We are, dear sirs,

Yours faithfully,

MALCOLM &amp; THOMAS.



## (b) Reply, enclosing Account Sales.

LONDON,  
3 Oct., 19—.

MESSE<sup>RS</sup>. MALCOLM & THOMAS,  
Bridgetown, Barbadoes.

DEAR SIR<sup>S</sup>,

We thank you for your letter of the 17 August, and are extremely obliged to our friends, Messrs. Vane & Co., for the recommendation.

The consignment of sugar arrived safely, and we are pleased to say that it met with a very favourable market, as the enclosed account sales will testify

We are glad that this, our first transaction with you, has terminated so successfully, and we hope that it may lead to further business. Any future shipments will always receive our best care and attention.

As requested, we hold the net proceeds of consignment No 1, amounting to £174 18s 4d., at your disposal

Yours faithfully,  
J. CRONAN BROS.

## EXERCISES ON CONSIGNMENTS.

1. Explain what is meant by importing goods "on consignment" and "against orders"

2. What is meant by a "consignment" of goods?

3. What is a *pro forma* invoice, and what purpose does it serve?

4. What is an Account Sale?

5. What is an Account Current?

6. Explain the various ways of calculating interest in Accounts Current.

7. Make out an account current to 31st Dec., 1913, for the following transactions between Skill and Matthews, London, and Diabjes & Co., Bombay, debiting and crediting interest at 5 % per annum.

*Shipments from London*—£350, due July 19th; £317, due Aug. 7th,  
£516, due Oct 19th; £193, due Dec. 18th

*Shipments from Bombay*—Indigo, £400 due July 28th, Jute, £1300 due  
Sept 14th, Jute, £370 due Nov. 9th

*Bills drawn in London*—£500, due Aug 19th, £1000, due Nov 6th,  
£500, due Jan 16th, 1914

*Remittances from Bombay*—£350, due Oct 23th, £500, due Dec 5th;  
£500, due Feb. 3rd, 1914

Write a letter as from Skill and Matthews, London, stating that the account current is enclosed, and asking for the balance to be carried forward to new account, if found correct

8. (a) Write as from J Tossel, Liverpool, to Messrs. T. Hollingsworth & Co., Calcutta, stating that a trial shipment of 40 Bales (2000 pes) Grey Shirtings have been sent. Ask T. Hollingsworth to sell them to the best advantage, and remit the proceeds by a 3 m/s draft on London.

(b) Reply from Calcutta stating that the goods have been sold at Rs. 6/5/0 per piece, and that A/C sales and draft on National Bank of

India are enclosed. The charges on the goods are—Import duty, Rs. 750; landing, storing, and delivering, Rs. 30; Fire Insurance, Rs. 30; Commission 5 %.

State the sterling amount of the draft

Rate of exchange, one rupee equals 1s. 3½d.

9. Make out account sales for the following shipment;—New Zealand to London on 2500 lambs per s s. *Kia Ora*, shipped by Messrs. The Christchurch Meat Co., to be realised by J. Green & Sons, London.

*By Sale—*

|   | £    | s. | d. |
|---|------|----|----|
| 1500 Lambs, weighing 51,248 lbs, at delivered price, 5½d ...  | 1174 | 8  | 9  |
| 1000 Lambs, weighing 39,462 lbs., at delivered price, 5d. ... | 822  | 2  | 6  |

*Charges—*

|                                 | £     | s. | d. |
|---------------------------------|-------|----|----|
| To port rates .. ...            | 2     | 18 | 6  |
| „ unpling charges ... ..        | 4     | 0  | 7  |
| „ cartage .. ...                | 13    | 0  | 1  |
| „ storage .. ...                | 46    | 16 | 4  |
| „ interest accrued .. ...       | 17    | 15 | 2  |
| To amount of rebated drafts ... | £2211 | 7  | 3  |

*State the Debit Balance.*

10 Make out an Account Sales for 100 bales of wool, received per s s. *Southern Cross* from Sydney, and sold in London at 6½d per lb. The weights are —Gross 385 cwts 1 qr. 10 lbs; tare and draft, 15 cwts 1 qr 13 lbs. The charges payable in London are —Freight at ¼ lb. (on gross weight) and primage, 5 %, Fire Insurance on £1150 at ¼ %; Dock dues, £16 15s, Sale Expenses, 81s 6d; Brokerage, ½ %; Commission, 2½ %; Due date 20 May, 19— *Consignors. Trumper & Waddy, Sydney.*

11 From the following particulars make out an Account Current to 30th June, allowing interest *pro* and *con* (the figures in parentheses represent the interest on each item) —

*Debit items* Invoices of goods shipped, Jan. 21st, £230 6s 6d. (£5 0s. 9d), Feb. 24th, £325 8s 6d (£5 12s.); March 6th, £180 9s. 6d. (£2 12s 3d), May 22nd, £265 3s (£1 8s 4d)

*Credit items* Remittances, Feb. 16th, £250 (£1 0s 10d); April 26th, £500 (£4 9s); June 28th, £150 (10d)

12 What is an "a/c Sales"? In what particulars (if any) does it differ from a "Consignment a/c"?

On Oct. 15th Delmaine Bros., London, shipped to Donnison & Sons, Port Elizabeth, 60 cases of mixed Sheffield goods. These goods were invoiced *pro forma* at £32 10s per case

The London payments in connection with this consignment were:—Insurance, £10 12s, freight, £54 12s; sundry charges, £3 15s

The payments made by Donnison & Sons, in South Africa, were:—Storage, £16 12s., landing charges, £6 10s, insurance, £2 11s.

On Dec. 15th, Donnison & Sons sold 30 cases of goods at £45 per case; on Dec. 17th, 25 cases at £50 per case, and, on Dec. 19th, the balance of the consignment at £51 per case. All the above sales were effected for prompt cash. A commission is payable to Donnison & Sons of 2 % on all sales.

plus  $1\frac{1}{2}\%$  *del credere* commission. On Nov. 1st Delmaine Bros. drew a bill on Donnison & Sons for £1000 This draft was duly accepted.

Prepare an "a/c sales" showing the result of the above consignment.

13. Complete the following Account Sales of 44 Pks. Rubber.

SEASON 1914.

ACCOUNT SALES of 44 Pks RUBBER ex s.s. *Laertes*, at Singapore, sold by the undersigned by order of THE SUMATRA PARA RUBBER PLANTATIONS, LTD., for account and risk of the concerned.

At Public Sale, 19 Oct., 19—.

Prompt, 6 Nov., 19—.

| BILIA                              |          | s           | d  | £        | s. | d  | £ | s. | d. |
|------------------------------------|----------|-------------|----|----------|----|----|---|----|----|
| 9 Cases light sheets               | 1241½    | 3           | 6  |          |    |    |   |    |    |
| 5 " dark "                         | 735½     | 3           | 4  |          |    |    |   |    |    |
| 7 " light crepe                    | 644½     | 3           | —  |          |    |    |   |    |    |
| 6 " " "                            | 542      | 3           | 2  |          |    |    |   |    |    |
| 14 " dark crepe                    | 1320     | 2           | 6  |          |    |    |   |    |    |
| 3 " " "                            | 286      | 2           | 9  |          |    |    |   |    |    |
| 44 Cases                           | 4769½ lb | Draft ½     |    | per cent |    |    |   |    |    |
| Invoice weight,                    | 4773 lb  | Discount 2½ |    | per cent |    |    |   |    |    |
| Loss 3½ lb, 08                     |          |             |    |          |    |    |   |    |    |
| per cent.                          |          |             |    |          |    |    |   |    |    |
| CHARGES.                           |          |             |    |          |    |    |   |    |    |
| Freight prepaid at                 | per      |             |    |          |    |    |   |    |    |
| Warehouse charges...               | £7 16 7  |             |    |          |    |    |   |    |    |
| Discount                           | 15 8     |             |    |          |    |    |   |    |    |
|                                    |          |             |    | 7        | 0  | 11 |   |    |    |
| Marine insurance on £2330 at 15s   |          |             |    |          |    |    |   |    |    |
| per cent., less 5 per cent. and 10 |          |             |    |          |    |    |   |    |    |
| per cent                           | ...      | 15          | 1  | 1        |    |    |   |    |    |
| Fire insurance—2 months            | ...      | 2           | 5  | 0        |    |    |   |    |    |
| Interest on charges, 26 days       | ...      |             |    | 6        |    |    |   |    |    |
| Sale expenses                      | ...      |             |    | 19       | 6  |    |   |    |    |
| Postages and petties               | ...      |             |    | 3        | 0  |    |   |    |    |
| Brokerage, ½ per cent              | ...      | 10          | 3  | 9        |    |    |   |    |    |
| Commission, 1½ per cent.           | ...      | 30          | 14 | 8        |    |    |   |    |    |
| Less—Interest to prompt on         |          |             |    |          |    |    |   |    |    |
| £ days at 5 per cent               | ..       |             |    |          |    |    |   |    |    |

Net average per 4773 lb.

LONDON, 6 November, 19—.

E. & O. E.

J. B. KENTON & Co., LTD.

## CHAPTER VI

### MARINE INSURANCE.

#### Lloyd's and its Customs.

MARINE Insurance is one of the oldest of the various kinds of insurance.

It owes its introduction into England to the Lombards, who had undertaken such business in Italy since the thirteenth century, but it was not until 1601 that it was extensively practised in this country.

Prior to the year 1824, all firms and companies, except Lloyd's, the *Royal Exchange Assurance*, the *London Assurance Corporation*, and a few provincial underwriters, were forbidden to undertake Marine Insurances, but since that date, the monopoly of such insurance has been removed; and now the business is undertaken, not only by Lloyd's, but by many insurance companies.

A contract of marine insurance is a contract of indemnity. The Marine Insurance Act, 1906, defines such a contract as "a contract whereby the insurer undertakes to indemnify the assured, in manner, and to the extent thereby agreed, against marine losses, that is to say, the losses incident to a marine adventure."

Every contract of marine insurance must be contained in a written **policy** and must bear an impressed Revenue stamp.

The parties to the contract are the **insurer** or **underwriter**, and the **assured** and/or his **agent**, i.e. the broker employed by the assured. The agreed consideration is called the **premium**; the events insured against, **risks** or **perils**; and the subject, right, or interest to be protected, the **insurable interest**.

The main feature of insurance, like fire insurance, is that the assured may not make a profit out of a disaster, but may be recompensed only for the actual loss sustained, consequently, it is illegal to effect an insurance where the assured

has no financial interest, or "insurable interest" as it is termed. An "insurable interest" is therefore a pecuniary one, and it may be defined as being placed in such circumstances with respect to the thing insured as to secure a benefit from its existence, or to be prejudiced by its loss, damage, or detention.

### History of Lloyd's.

This institution of world-wide reputation is the hub of the insurance world. From very humble beginnings it has risen to its present day importance, and its enterprise has contributed more than anything else to our fame as a maritime power.

Many coffee shops were opened in the latter half of the seventeenth century, and one in particular, situated in Tower Street, and conducted by Edward Lloyd, was the favourite meeting-place of merchants, seafaring men and others interested in shipping. Lloyd seems to have had a keen business instinct, for he collected all the information he could respecting shipping and commercial affairs, and those of his patrons who were merchants and underwriters seeking such intelligence, consequently conducted their Marine Insurance business at his establishment.

His business developed, and in the year 1692 he removed to Lombard Street. He received his commercial intelligence in the form of letters, which information he disseminated by reading it out to his assembled patrons, or by passing the letters round the company from hand to hand. He further enhanced his reputation as a business man by publishing such news in printed form under the name of *Lloyd's News*, which sheet was the origin of *Lloyd's List* of to-day.

The Royal Exchange Assurance and the London Assurance Corporation were established in 1720 by charter. At this time the monopoly of the Marine Insurance business of this country was in the hands of these two Companies, the subscribers at Lloyd's, and a few private underwriters, but as the two Companies devoted most of their energies to the development of Life and Fire Insurance, the field of Marine Insurance business was practically enclosed ground except to the private underwriters and Lloyd's.

In 1824 this monopoly of the Marine Insurance business came to an end.

Lloyd's Coffee House being a public resort, no restrictions could be put upon the membership, and, as some fraudulent practices existed, the respectable patrons opened, in 1770, a new establishment in Pope's Head Alley, under the name of New Lloyd's.

In 1774 they moved to the Royal Exchange, the present home of Lloyd's. Its Act of Incorporation was obtained in 1871, and Lloyd's was thus established on a statutory basis as an Institution "for the carrying on of the business of Marine Insurance by Members of the Society in respect of shipping and cargoes and freight, and the collection, publication, and diffusion of intelligence with respect to shipping."

Various kinds of insurance business, other than marine, had been transacted by the underwriters of Lloyd's since its foundation. During recent times, as fire, accident, and other non-marine insurances had been effected largely at Lloyd's, it was considered desirable that the Act of Incorporation of 1871 should be amended so as to include these insurances. A new Act of Incorporation has just been passed, which defines the object of Lloyd's as "the carrying on by Members of the Society of the business of insurance of every description, including guarantee business; the advancement and protection of the interests of Members of the Society in connection with the business carried on by them as Members of the Society, and in respect of shipping and cargoes and freight and other insurable property or insurable interests, or otherwise, the collection, publication, and diffusion of intelligence and information, the doing of all things incidental or conducive to the fulfilment of the objects of the Society."

### The Subscribers of Lloyd's.

There are four classes of subscribers at Lloyd's: underwriting members, non-underwriting members, annual subscribers and associates. Candidates for admission are required by the executive at Lloyd's to be recommended by six members of the class they are anxious to join, and to provide such security in the shape of deposits and guarantees as the committee may consider desirable. The minimum deposit required from a candidate for underwriting membership is £5,000. A

system is also adopted under which separate security, applicable only to claims on Fire Policies or other policies not covering marine and transport risks, is required from members underwriting such risks.

The entrance fee of an underwriting member is £400, or in the case of those who have been members' deputies for at least four years, £200, and that of a non-underwriting member, £100. Annual subscribers and Associates pay no entrance fee.

The annual subscription of the four classes are respectively twenty, seven, seven and five guineas.

Only the underwriting members are authorised to underwrite insurance risks in their own names. The non-underwriting members and the annual subscribers are generally insurance brokers.

The Committee may at their discretion grant admission to the Room to gentlemen unconnected with marine insurance business as Associates, who shall enjoy such privileges as the Committee from time to time determine.

The election of an Associate shall be conducted in respect to recommendation, notice of election and ballot in the same manner as that of a Member, with the exception that the recommendation may be signed by Annual Subscribers or Associates.

Minors are ineligible as Associates.

### The Practice of Insuring at Lloyd's.

If a person wishes to effect an insurance against marine risks he may do it either through one of the many marine insurance companies or through Lloyd's underwriters. In the case of the former, the assured may secure the services of a broker, but in the case of Lloyd's, all insurance business must be transacted through a broker.

When a broker receives an order from his client to effect a particular insurance he writes down on a piece of paper called a "slip" the chief details of the contract.

He takes this slip to an underwriter who undertakes this particular class of business, and if a rate or premium is agreed upon, the underwriter affixes his recognised signature to the slip and puts the amount against such. This procedure is repeated by the broker with other underwriters until the

"lines" or commitments subscribed equal the total sum for which the insurance is to be effected. The insurance is then considered to be completed. In due course, the contract is then made out in detail on a stamped policy form and placed before the interested underwriters for their signatures.

**Liability of Underwriters.**—An underwriter is liable only for the amount he has underwritten, and in the event of the failure of an underwriter whose name appears on the same policy, his liability is not increased thereby. The assured may be uninsured for the commitment of a defaulting underwriter, but he would probably not lose anything, as the Committee would meet his liabilities with the securities which the defaulting underwriter had deposited as a guarantee.

Generally a number of underwriters combine in the form of a syndicate, and one is appointed to represent the combine, and known as their agent. The names of the members of the syndicate are stamped on the policy by means of a rubber stamp, and the amount is signed against the stamp by the agent or by a clerk so authorised.

The practice of underwriting is one where careful calculation is necessary. The premium which underwriters charge for every class of ship, for every voyage at any season of the year, and for every class of cargo can be accurately determined.

Lloyd's possesses a wonderful organisation. It has agents looking after its interests in every part of the maritime world, and also in a great many cases where fire insurance is effected, in inland towns. The known movements of every vessel are reported several times daily, and entered into books kept for the purpose for the convenience of Lloyd's members. Other books contain the details of the shipping careers of all the captains. If a ship is delayed on her voyage, and especially if she has not been "spoken," there would immediately follow a rise in her premiums. If an underwriter considers that the risks he has undertaken are too hazardous he could re-insure part with another.

When a vessel is officially posted as "overdue" with a request for any information, and after a prescribed period no information is obtained, she is posted as "Missing."

This is the official notification that her loss must be presumed, and that all claims must be settled. It invariably happens that



as soon as a boat is officially posted as "overdue" all channels of re-insurance are closed.

### The Policy of Marine Insurance.

According to the Marine Insurance Act a Marine policy must specify.—

1. The name of the assured, or of some person who effects the insurance on his behalf.
2. The subject-matter insured, and the risk insured against.
3. The voyage, or period of time, or both, as the case may be, covered by the insurance.
4. The sum or sums insured.
5. The name or names of the insurers.

In addition to the above, it is usual to specify the rate of premium paid or to be paid, and the conditions on which the risk is undertaken.

### Kinds of Policies.

A **Voyage** policy is one where the contract is to insure the subject-matter, at and from, or from one place to another, or others.

A **Time** policy is one where the contract is to insure the subject-matter for a definite period of time. A contract for both voyage and time may be included in the same policy. A time policy may not be more than twelve months. A clause is usually provided for continuing the period of the policy until the vessel, which may be on the high seas, is reported.

An **Open or Floating** policy describes the insurance in general terms, and leaves the name of the ship or ships and other particulars to be defined by subsequent declaration. This class of policy is usually effected by shippers who are frequently shipping goods to a given port or ports. The assured is unable to calculate the amount he may have on any vessel, or ascertain the name and other particulars until the said vessel has been at sea some days. Should the vessel be wrecked before the assured has been able to declare his values at risk, he is, by such a policy, fully protected. This practice also prevents the shipper from feeling such anxiety regarding his risk, as would be the natural result if he effected separate policies for every shipment.

Example of "slip."

*A. B. & Co.*

---

*MARINE.*

'Gloucester City', S.  
 & for Stramon & Conveyances  
 Manchester, via Liverpool  
 to  
 Rangoon.

710, Pressed Bales of Cloth,  
 valued at £7500.

J. P. A. Institute claims  
 5/3 %.

£2000. H. Owen.

£2500. B. K. Richards.

£1000. A. L. Bracken.

£750. A. Jones.

£750. J. R. M. Crofts.

£500. L. N. Black.

---

£7500

DATE: Nov. 19<sup>th</sup> 1914.

Actual size and colour

*Example of Lloyd's Marine Insurance Policy.*

No. 13948

LLOYD'S,



LONDON.

22<sup>nd</sup> Nov. 1914.

London,

Gloucester City (S.)Manchester - Rangoon

£7500. @ 5p 7/2  
= £19 13. 9

Settled Loss on claims for  
Particular Average vessel  
having grounded in  
Mensley 22<sup>nd</sup> Nov. 1914  
as per papers.

20 Bales damaged,  
£7500 pays £75,  
or 1% on Policy.  
Credit A. B & Co.

London

Dec 29<sup>th</sup> 1914

H. Drew.

B. K. Richards

A. H. Macken

A. Jones.

J. R. M. Knapp

L. Black.

Policy and Duty 6/4.£20. 0. 1

(Please examine this Policy and see that it is in  
strict accordance with your instructions.)

A. B. &amp; Co.

164, Cornhill, E.C.  
And Lloyd's.

(In the event of accident whereby loss or damage may result  
to a claim under this Policy, the settlement will be much  
facilitated if immediate notice be given to the nearest  
Lloyd's Agent.)

Actual size: 10" x 16"

Colour: white.



without Prejudice to this Insurance. The said Ship, &c., Goods and Merchandises, &c., for so much as concerns the Assured, by Agreement between the Assured and Assurers in this Policy, are and shall be valued at

*£7000 on 710 Bales of Printed Cloth, as valued, Market, M 1/710.*

*Warranted Free from Particular Average, as per Clause attached.*

**T**ouching the Adventures and Perils which we the Assurers are contented to bear and do take upon us in this Voyage, they are, of the Seas, Men-of-War, Fire, Enemies, Pirates, Robbers, Thieves, Jettesuna, Letters of Mart and Counter-mart, Surprizals, Takings at Sea, Arrests, Restraints and Detainments of all Kings, Princes and People, of what Nation, Condition, or Quality soever, Hurt and Damage of the said Goods and Merchandises, Losses and Misfortunes that have or shall come to the Hurt, Detriment or lawful to the Assured, their Factors, Servants and Assigns, and in case of any Loss or Misfortune, it shall be Recovery of the said Goods and Merchandises and Ship, &c., or any Part thereof, without Prejudice to this Insurance, to the Charges whereof we, the Assurers, will contribute, each one according to the Rate and Quantity of his share herein assured. And it is especially declared and agreed that no acts of the Insurer or Insured in recovering, saving or preserving the property insured, shall be counted as a waiver or acceptance of abandonment. And it is agreed by us, the Insurers, that this Writing or Policy of Assurance shall be of as much Force and Effect as the surest Writing or Policy of Assurance heretofore made in Lombard Street, or in the Royal Exchange, or elsewhere in London.

*Warranted nevertheless free of capture, seizure and detention and the consequences thereof, or of any attempt thereof, piracy excepted, and also from all consequences of hostilities or warlike operations, whether before or after declaration of war*

And so we the Assurers are contented, and do hereby promise and bind ourselves, each one for his own Part, our Heirs, Executors, and Goods, to the Assured, their Executors, Administrators, and Assigns, for the true Performance of the Premises, conferring ourselves paid the Consideration due unto us for this Assurance by the Assured at and after the Rate of

*Five shillings and sixpence percent.*

IN WITNESS whereof, we the Assurers have subscribed our Names and Sums assured in

*London, Nov. 22. 1914.*

N B.—Corn, Fish, Salt, Fruit, Flour, and Seed are warranted free from Average unless general or the Ship be crashed. Sugar, Tobacco, Hemp, Flax, Hides, and Skins are warranted free from Average under Five Pounds per Cent., and all other Goods, also the Ship and Freight, are warranted free from Average under Three Pounds per Cent., unless general, or the Ship be stranded.

*(In the event of accident whereby loss or damage may result in a claim under this Policy, the settlement will be much facilitated if immediate notice be given to the nearest Lloyd's Agent.)*

|       |   |             |                                      |
|-------|---|-------------|--------------------------------------|
| £2000 | { | J. A. Baker | (H. Drew Agent)<br>Each one fifth of |
|       |   | H. Drew     |                                      |
|       |   | T. Jones    |                                      |
|       |   | A. Smith    |                                      |
|       |   | J. Captain  |                                      |

Two thousand Pounds  
H. Drew.

|       |   |                |               |
|-------|---|----------------|---------------|
| £2500 | { | J. T. Medhurst | $\frac{1}{5}$ |
|       |   | H. Dyer        | $\frac{1}{5}$ |
|       |   | J. Viney       | $\frac{1}{5}$ |
|       |   | J. Payne       | $\frac{1}{5}$ |
|       |   | B. K. Richards | $\frac{1}{5}$ |

Two thousand five hundred Pounds  
B. K. Richards.

|       |   |               |               |
|-------|---|---------------|---------------|
| £4000 | { | J. Ashdown    | $\frac{1}{5}$ |
|       |   | J. Ridgley    | $\frac{1}{5}$ |
|       |   | J. B. Lees    | $\frac{1}{5}$ |
|       |   | J. Saunders   | $\frac{1}{5}$ |
|       |   | A. L. Bracken | $\frac{1}{5}$ |

Four thousand Pounds  
A. L. Bracken.

|      |   |              |               |
|------|---|--------------|---------------|
| £700 | { | J. Pearson   | $\frac{1}{3}$ |
|      |   | T. Legassick | $\frac{1}{3}$ |
|      |   | A. Jones     | $\frac{1}{3}$ |

A. Jones, Agent  
Seven hundred and fifty Pounds  
A. Jones.

|      |   |                |           |
|------|---|----------------|-----------|
| £750 | { | F. Morris      | one third |
|      |   | T. R. McCraggs | one third |
|      |   | F. Leon        | one third |

Per T. R. McCraggs  
Seven hundred and fifty Pounds  
T. R. McCraggs.

|      |   |             |               |
|------|---|-------------|---------------|
| £500 | { | L. V. Slack | $\frac{1}{2}$ |
|      |   | D. Thomas   | $\frac{1}{2}$ |

Per D. Thomas  
Five hundred Pounds  
D. Thomas.

The total sum to be insured is inserted in the policy and also the rate of premium, and when a shipment is made, declarations are afterwards endorsed on the policy, giving the various steamers' names, the amounts apportioned and the destination.

*Example of Open Policy.*

A. B. C. & Co.

Cornhill,  
and at LLOYD'S.

Steamers  
UNITED KINGDOM  
to  
RIVER PLATE.

Mining Machinery and accessories to be hereafter declared and valued at Invoice cost, all charges and 10 % added.

With average, including breakage, 8s 9d. %.

19 May 19—.

£100,000.

Limit of £10,000 any one bottom

A named policy is one in which the steamer's name is inserted.

**Explanation of a Lloyd's Marine Insurance Policy.**

The letters S. G. mean ship and goods because a Lloyd's policy is applicable to either or both of these interests.

The conditions on which the insurance is effected are contained in the clauses of the policy. The standing clauses of a policy are printed, and if any of these are not wanted they may be deleted. Other clauses may be added either by writing them on the policy or by gumming on to the policy a slip of paper on which the desired clauses are printed. Such added clauses nullify the printed clauses of the policy in so far as the matter referred to attaches. The following is a specimen of such a slip attached to the policy:—

*Institute Cargo Clauses (F.P.A.)*

1. Warranted free of capture seizure and detention, and the consequences thereof or any attempt thereat, *piracy excepted*, and also from all consequences of hostilities or warlike operations, whether before or after declaration of war.

2. Warranted free of loss or damage caused by strikers locked out, Strike workmen or persons taking part in labour disturbances or riots or civil commotions.

and c  
comm  
clause

- G/A clause.** 3 General Average and Salvage Charges payable according to Foreign Statement or per York-Antwerp Rules if in accordance with the contract of affreightment
- Deviation clause.** 4. Held covered, at a premium to be arranged, in case of deviation or change of voyage or of any omission or error in the description of the interest, vessel or voyage.
- Warehouse to warehouse clause.** 5. Including (subject to the terms of the Policy) all risks covered by this Policy from shippers' or manufacturers' warehouse until on board the vessel, during transhipment if any, and from the vessel whilst on quays wharves or in sheds during the ordinary course of transit until safely deposited in consignees' or other warehouse at destination named in Policy
- Craft, &c., clause.** 6 Including risk of craft, raft, and/or lighter to and from the vessel. Each craft, raft, and/or lighter to be deemed a separate insurance. The Assured are not to be prejudiced by any agreement exempting lightermen from liability.
- Bill of Lading, &c., clause.** 7. Including all liberties as per contract of affreightment. The Assured are not to be prejudiced by the presence of the negligence clause and/or latent defect clause in the Bills of Lading and/or Charter Party. The seaworthiness of the vessel as between the Assured and the Assurers is hereby admitted.
- F. P. A. clause.** 8 Warranted free from Particular Average unless the vessel or craft be stranded sunk or burnt, but the Assurers are to pay the insured value of any package or packages which may be totally lost in loading transhipment or discharge, also any loss of or damage to the interest insured which may reasonably be attributed to fire collision or contact of the vessel and/or craft and/or conveyance with any external substance (ice included) other than water, or to discharge of cargo at a port of distress, also to pay landing warehousing forwarding and special charges if incurred.

**Messrs A. B. & Co**—The name of the assured.

**As well as in his own name, etc.**—The object of this phrase is to cover fully the assignee should the policy be assigned to another party.

**Lost or not Lost.**—Where the subject-matter is insured "lost or not lost," and the loss has occurred before the contract is concluded, the risk attaches unless at such time the assured was aware of the loss, and the insurer was not.

**From.**—Where the subject-matter is insured "from" a particular place, the risk does not attach until the ship starts on the voyage insured. Section 5 of the above clauses overrides this, and permits of an itinerary from the warehouse of the shipper or manufacturer until safely deposited in the consignee's warehouse.



**At and from Manchester to Rangoon.**—Where a ship is insured “at and from” a particular place, and she is in that place in good safety when the contract is concluded, the risk attaches immediately should the goods be on board.

**Marks and Numbers.**—These are used for purposes of identification, each shipper having his own marks, *e.g.*—



Touching the Adventures and Perils which we the Assurers are contented to bear and do take upon us in this Voyage, they are, of the Seas. Men-of-War, Fire, Enemies, Pirates, Rovers, Thieves, Jettisons, Letters of Mart and Countermart, Surprisals, Takings at Sea, Arrests, Restraints and Detainments of all Kings, Princes, and People, of what Nation, Condition, or Quality soever.

This clause shows the risks of war undertaken. This risk necessarily entails an increased premium, and it is usual in times of peace to exclude the risk by inserting the following clause found at the foot of the paragraph —

Warranted nevertheless free of capture, seizure and detention, and the consequences thereof, or of any attempt thereat, piracy excepted, and also from all consequences of hostilities or warlike operations, whether before or after declaration of war.

This clause is usually abbreviated to F.C.S. or F.C. & S. (Free of capture and seizure). In case of war the clause would be deleted and an extra premium paid.

R. & C. C. clause (Riots and Civil Commotions Clause), see Clause 2, above.

**Perils of the Sea.**—This term refers only to the fortuitous accidents or casualties of the sea. It does not include the ordinary action of the wind and waves.

**Pirates.**—This term includes passengers who mutiny and robbers who attack the ship from the shore.

**Thieves.**—This does not cover clandestine theft or a theft committed by any one of the ship's company, whether crew or passengers.

**Jettison.**—Goods, ship's stores, and tackle thrown overboard, or goods on board put into boats, or into an insecure place to relieve a ship in danger.

**Letters of Mart and Countermart.**—Letters given by the Sovereign of his country to the owner of a private ship, who has been wronged, authorising him to recoup himself by retaliating upon any other vessel belonging to the same nation. Such letters now are very uncommon.

**Barratry of the Master and Mariners, and of all other Perils, Losses, and Misfortunes that have or shall come to the Hurt, Detriment, or Damage of the said Goods and Merchandise and Ship, etc., or any part thereof.**

**Barratry.**—This includes every wrongful act wilfully committed by the master or crew to the prejudice of the owner, or, as the case may be, the charterer.

**All other Perils.**—These include only perils similar in kind to the perils specifically mentioned in the policy. Theft, breakage, and leakage are not insured risks, unless specially stated, except if arising from "perils of the sea."

And in case of any Loss or Misfortune it shall be lawful to the Assured, their Factors, Servants and Assigns, to sue, labour, and travel for, in and about the Defence, Safeguard, and Recovery of the said Goods and Merchandises and Ship, etc., or any Part thereof, without Prejudice to this Insurance; to the Charges whereof we, the Assurers, will contribute, each one according to the Rate and Quality of his sum herein assured.

This is termed the "Sue and Labour" clause. Its object is to minimise a loss. It makes it lawful for the assured, their agents, factors, and assigns, to sue, labour, and travel for the safety or recovery of their goods, and agrees that expenses properly incurred shall be refunded to the assured by the underwriters.

And it is especially declared and agreed that no acts of the Insurer or Insured in recovering, saving, or preserving the property insured shall be considered as a waiver or acceptance of abandonment. And it is agreed by us, the Insurers, that this Writing or Policy of Assurance shall be of as much Force and Effect as the surest Writing or Policy of Assurance heretofore made

in Lombard Street, or in the Royal Exchange, or elsewhere in London.

This is termed the "Waiver Clause" It involves both the underwriter and the assured, in the case of any accident to the vessel, to do such acts as they may deem necessary, either to prevent or to minimise a loss, without compromising their rights as defined by the general wording of the policy.

And so we the Assurers are contented, and do hereby promise and bind ourselves, each one for his own Part, our Heirs, Executors, and Goods, to the Assured, their Executors, Administrators, and Assigns, for the true Performance of the Premises.

This is termed the "binding clause"

Confessing ourselves paid the Consideration due unto us for this Assurance by the Assured at and after the Rate of Five Shillings and Threepence per cent.

This is termed the "receipt clause" The consideration or premium is stated at a certain rate per cent. Unless otherwise agreed, the duty of the assured or his agent to pay the premium and the duty of the insurer to issue the policy to the assured or his agent, are concurrent conditions, and the insurer is not bound to issue the policy until payment or tender of the premium. The eighth day of the month following the completion of the contract is the customary pay day at Lloyd's, and it is also usual to issue the policy to the broker before payment

In Witness whereof, we the Assurers have subscribed our Names and Sums assured in London, 22nd November.

This is termed the "confirmation clause."

N.B.—Corn, Fish, Fruit, Flower, and Seed are warranted free from Average, unless general, or the Ship be stranded: Sugar, Tobacco, Hemp, Flax, Hides, and Skins are warranted free from Average under Five Pounds per cent.; and all other Goods, also the Ship and Freight are warranted free from Average under Three Pounds per cent., unless general, or the Ship be stranded.

This is the "Warranty or Memorandum clause."

This clause enumerates certain classes of what might be termed perishable goods, which are liable to damage or deterioration from the nature of the goods themselves when exposed

to any sea voyage and wholly unconnected with the usual risks applicable to marine insurance. Corn, fish, salt, fruit, flour, and seed are examples of such goods, and the underwriters do not care to undertake any risks in connection with the same; but if such goods are sacrificed for the general safety of the ship, and for the benefit of all concerned in the *shipment*, they are prepared to bear a total loss (see *General Average*), or if the ship be stranded, sunk, or burnt, they will not hold themselves responsible for any partial damages arising only from the deterioration of the goods themselves. Sugar, tobacco, hemp, flax, hides, and skins are not so liable to deterioration as the foregoing goods, and the underwriters will entertain any claims if amounting to five pounds per cent. of the total value of such goods.

All other goods, also the ship and freight, are warranted free from any partial damage under three pounds per cent, unless general, or the ship be stranded.

Such an arrangement prevents petty claims being made to the underwriters when such losses have arisen mainly from the nature of the goods themselves and not from any causes connected with the voyage.

When the clause was first inserted, the ships were smaller of tonnage, and the amount of the cargo shipped by an individual was not so extensive as to-day; consequently a 3 or 5 per cent. margin was not so important.

Then again, owing to the greatly increased shipments, each particular trade draws up clauses of its own. In some cases the amount of the average is increased, and in others reduced; but in all cases the actual breaking of the F.P.A. (Free from Particular Average) warranty constitutes a claim; *e.g.* coal, meat, timber, coffee, cocoa, tea, etc., have their own averages.

A merchant ships £8,000 worth of cargo, and damage to the extent of £200 is done. Under the 3 or 5 per cent franchise clause he would be unable to make any claim on the underwriters, as the amount of the damage is not 3 or 5 per cent. of the value of the whole shipment, viz. £240 or £400.

In order to ensure that such a claim may be met it is usual to sub-divide the cargo into several "series" as a sub-division is termed. One package of some valuable commodity might be a series, 10 chests of tea or 20 half-chests of tea others, etc.

The merchant would have a clause inserted in his policy referring to this sub-division.

The above shipment could be divided into 100 series of 10 packages each, valued at £80 each series. If the terms of the insurance read as follows: "To pay average if amounting to 3 per cent. over the whole shipment," it would be necessary to prove a total damage of £240 or over. Merchants usually protect themselves against this contingency by agreeing with their underwriters to a fixed average, *e.g.* "To pay average if amounting to 3 per cent. over each series of 10 packages." The series are generally to be considered in "running landing numbers," and as 10 packages successfully landed form a series, in this case any damaged packages are included in the series in which they were landed. It usually happens that the damage on one or more series of numbers reaches the 3 per cent. limit, whereas if it were spread over the entire cargo it would not amount to this proportion.

An Indian merchant ships to London 1000 chests of tea. They are numbered 1 to 1000 as they are made up, and shipped and invoiced under those numbers. When the steamer arrives at its port of destination Lloyd's Surveyor, having received instructions, comes down to the boat to hold his survey. Now the terms of the policy may be, "To pay average if amounting to 3 per cent. on every series of ten chests or twenty half-chests running landing numbers."

To avoid all delay the chests are unloaded irrespective of their sequence of numbers and grouped in batches of 10 or 20 and surveyed. Thus the average of loss, if any, is arrived at.

**Franchise.**—The underwriters will not admit a claim unless it amounts to a previously agreed sum, *e.g.* a policy of £400 with a 5 per cent. franchise and a claim endorsed for £15 will receive payment in full, whereas if it were arranged to pay the excess of £5 per cent. the assured would bear any loss up to £20 and the underwriter the excess of such amount.

**Warranties, etc.**—A warranty is a condition which must be exactly complied with, whether it be material to the risk or not.

A warranty may be express or implied. Express warranties usually relate to the time of sailing, or to the neutral character of the ship during a time of war.

In certain cases the law implies certain conditions or

warranties, and these have the same force as if they were formally set out in the policy itself. The principal implied warranties are .—

(a) *That the ship is seaworthy.*—In the case of a voyage policy the implication is that the ship is “in a fit state as to repairs, equipments, crew, and all other respects, to encounter the ordinary perils of the risk.” If a ship is lost and there is proof that she was unseaworthy the underwriters are not liable on the policy for any loss attributable to such unseaworthiness.

(b) *Not to deviate.*—Where a ship, without lawful excuse, deviates from the voyage contemplated by the policy, the insurer is discharged from liability as from the time of deviation, and it is immaterial that the ship may have regained her route before any loss occurs.

Deviation or delay is excused under certain conditions, but when the cause excusing the deviation or delay ceases to operate the ship must resume her course, and prosecute her voyage, with reasonable despatch.

(c) *Legality of voyage.*—The adventure insured must be a lawful one, and must be carried out in a lawful manner, according to the law of the country in which the insurance is effected.

### How a Captain may obtain Funds for Repairs in a Case of Necessity.

Should a captain be without funds for repairs he should consult Lloyd's Agent as to the best mode of obtaining them. Lloyd's Agents are furnished with special instructions as to disbursements for repairs of vessels, for assistance rendered to vessels in distress, or for salvage and charges in case of capture and recapture, and generally supply funds at a cheaper rate than these can be obtained by the master from other sources.

A master can also obtain funds :—

First. By draft upon the owners.

Second. By a bottomry bond on ship and freight, in which case Lloyd's Bottomry Bond should be used (v. p. 130.)

Thurd. If absolutely necessary by a bottomry and respondentia bond on ship, freight, and cargo. In this case Lloyd's Respondentia Bond should be used (v. p. 132).

Fourth. By the sale of a *portion* of the cargo. In selecting what portion to sell, he should choose first any damaged goods condemned by the surveyors as unfit to go forward and recommended by them to be sold ; next, those that bring the highest price at the port of distress, compared with their value at the port of destination.

Fifth. If the ship be condemned, and the cargo forwarded by another vessel, the master can give a *respondentia* bond on the cargo alone, but only for that portion of the whole expense for which the cargo alone is liable. In this case the sale of the vessel will supply funds for her proportion of the expenses.

### Protests.

A protest is a declaration by the master, officers, and crew, or some of them, giving particulars of the voyage, of any bad weather or accident encountered, and of the course which, under any circumstances of emergency, the master has thought proper to pursue. It is made before a Notary Public or Consul whenever possible ; or, if neither be within reach, then before a magistrate or other local authority. In all cases of putting into an intermediate port, or in which either ship or cargo has received damage from any cause, the circumstances should be the subject of a protest made as soon as possible after arrival in port, while the facts are fresh in the declarants' minds ; it should contain a full narrative and be carefully prepared, being, as it is, of great importance in connection with any claims which may arise under insurances, and in the adjustment of any averages.

Protests may also be made by the master against the charterers of the ship, or against the consignees of goods, for not loading or unloading in accordance with contract or in stipulated time, and by the merchant against the master for misconduct, delay in sailing, not signing bills of lading in customary form, and other irregularities.

Credit is usually given by the merchants and underwriters to the contents of a protest when free from all circumstances of suspicion, and in most foreign countries the noting or extending of a protest within a certain limit of time after arrival in port is essential to the validity of any claim which may have to be made against any other vessel or other persons there.

No particular form is requisite in drawing up protests, but the following may be of assistance to masters and others.—

### Note of Protest.

On this       day of       , in the year of our Lord One thousand nine hundred and       , personally appeared and presented himself before me       at       , Master of the       steamship or vessel       of official number       and       tons register, which sailed from       on or about the       day of       with a cargo of       bound for       and arrived at       on the       day of       , 19       , and he declared that on the       day of       when\*       ; that the       has sustained damage and that he has put into this port for       . Wherefore the said Master hereby gives notice of his intention of protesting against all losses, damages, etc , and causes this note or minute of all and singular the premises to be entered in this register, reserving the right to extend the same at time and place convenient.

Signed before me

at

this

day of

One thousand nine hundred and

### Total Losses.

Total losses arising out of the various perils insured against may be divided into two classes . Actual and Constructive.

**Actual Total Losses** occur when the subject-matter insured—ship, freight or cargo—ceases to exist, and cannot be restored to its original state.

When a ship is posted as "Missing" upon the "Missing" List at Lloyd's, it is presumptive evidence of her total loss, and upon such evidence the underwriters will pay a total loss. When such was paid the assured assigned to them all rights and interest in the subject-matter of the insurance, so that in the event of such a ship arriving in port she becomes the property of the underwriters.

\* Here insert short description of accident, etc.



**Constructive Total Losses** occur when the subject-matter insured does not cease to exist, but is in such a position or under such circumstances that the cost of repair and reinstatement would exceed the value of such when reinstated or reclaimed.

The assured, in order to claim for a total loss, in respect of a constructive total loss, must *abandon* what remains, *i.e.* he must cede all his rights in it to the underwriters, and must give notice to them of the abandonment. Such notice is necessary in order that the underwriters may protect themselves, and take any steps they may think proper to repair the vessel, or to dispose of the wreck. The notice must be given "within a reasonable time after the insured receives intelligence of the accident, that the underwriter may be entitled to the benefit of what may still be of value." No notice of abandonment is necessary when the subject-matter of the insurance totally perishes.

The following illustration, although very elementary, will explain the nature of a constructive total loss. A shilling is dropped into the sea; its locality is known or it may be seen, but the expenses incurred in obtaining it may amount to two shillings. It would obviously be unwise to expend in reclaiming it, a sum greater than its value when reclaimed, and when goods are so placed that the cost of recovery is greater than their worth, it is only sensible to admit that the loss is a constructive total loss.

**Salvage**, as the term is used in shipping matters, is "the compensation allowed to persons called salvors acting as volunteers, not under a contract or duty binding them to perform the service, by whose exertions a ship, boat, or the cargo of a ship, or the lives of persons belonging to her, are saved from danger or loss in cases of wreck, derelicts, capture, or the like."

**Salvage Loss** is the difference between the net amount realised after the recovery of lost property and the original value of the property.

**Tonnage** is the name given to the charges payable by the owner of a ship for services rendered by a tow-boat or tug in towing the ship up and/or down rivers, or in from and/or out to sea.

**Ship's Articles** is the name given to the contract made between the master and crew of a vessel. It contains the names of the crew, the wages agreed upon, the quantity of daily or weekly provisions allowed, etc.

**Ship's Husband** is the agent appointed by the shipowner to superintend a vessel as regards her management, repairing, storing, chartering, etc.

**Ship's Papers**—all the documents which a ship requires when entering or leaving port, *e.g.* the ship's register, articles, manifest, bill of health, the load-line certificate, etc.

### EXERCISES ON MARINE INSURANCE.

1 Sketch the steps to be taken to effect an insurance on a ship at Lloyd's

2 What is the object of the "Sue and Labour clause" in a policy of marine insurance?

3 What is understood in marine insurance by the term, "perils of the sea"?

4. What warranties are usually implied in a policy of marine insurance? What effect has a *deviation* on the liability of underwriters?

5 Describe the nature and object of the captain's protest

6 A cargo, valued at £10,000, is insured for £1000 by ten underwriters, who each underwrite £100, the cargo is damaged by sea perils to the extent of £1000 How much is each underwriter liable for?

7. Explain in your own words what is meant by "deviation" in marine insurance Mention some cases of a justifiable deviation of a voyage

8 What stamp duty is required on a Marine Insurance Policy?

9. In the case of an unvalued policy, how is the insurable value of a ship ascertained?

10. Who may have insurable interest under a policy of marine insurance?

11 "Average payable on each valuation separately or on the whole." Explain the effect of this clause in a Marine Policy.

12 Unless provided otherwise by the policy, what losses is the insurer not liable for?

13 "There are certain essential conditions, or so-called 'warranties, which must be complied with in order to render a contract of marine insurance valid' " What are these warranties?

14. Compare an actual total loss with a constructive total loss.

15. Explain the following terms.—Protest, Abandonment, Salvage, Salvage Loss, Tonnage, Ship's Articles, Ship's Papers

16 Explain how a captain may raise funds to repair any damage to his ship in cases of necessity.

*Example of Marine Policy of an Insurance Company.*

SETTLED HEREON A 82692  
 CLAIM FOR *Pilferage* Property Insurance Company, Ltd.  
 PER "*Caucase*" s. AS (ESTABLISHED 1898).  
 PER *Statement* 48, Bishopsgate, London, E.C.  
 £8 : 10 : 3

---

Cr. HARRIS, MARRIAN & Co.

LONDON, 1 Jan., 1914.

*Settled by Lloyd's.*

402

**MARINE POLICY.**

No. 12,147

£85 part of £480

@  $3\frac{1}{4}\%$  £ : 2 : 10.

Per "*Caucase*" s. and/or St. and/or Sts.

From *Samsoun*

To *Constantinople*

Dated 8 October, 1913

---

NOTICE.—The Insured are particularly requested to read their Policies.

## MARINE POLICY.

## Property Insurance Company, Ltd.

## DIRECTIONS.

W E BRANALL, Esq.  
HARRY E BRITTAIN, Esq.  
THOS E HURST HODGSON, Esq.  
SHUAN LAING, Esq., J P  
MAJOR GILFARD F J LEATHER.  
LORD TRENTERDEN  
HENRY LEVER Esq.  
KENNETH R WALLES, Esq.

No 12 147

---

 £55 part of £450
 

---

*Incorporated under the Companies Acts, 1862 to 1893 on the 27 April, 1893*

Head Office 48, Bishopsgate, LONDON, E.C.

SECRETARY

DANIEL MCGILCHRIST

BANKERS.

J COYDS BANK

NATIONAL PROVINCIAL BANK.

One  
penny  
stamp

**Whereas** *F W. Bouyer & Bartlett and/or as Agents* have represented to THE PROPERTY INSURANCE COMPANY LIMITED that *they are* interested in or duly authorised as Owner Agent or otherwise to make the Insurance hereinafter mentioned and described with the said Company and have promised to pay forthwith for the use of the said Company at the Office of the said Company the Sum of *Two shillings and tenpence* as a premium or consideration at and after the rate of *Three shillings and fourpence* per Cent for such Insurance

**Now this Policy of Insurance Witnesseth** that in consideration of the premises and of the said sum aforesaid the said PROPERTY INSURANCE COMPANY LIMITED does promise and agree with the said Assured aforesaid *F. W. Bouyer & Bartlett* their Executors Administrators and Assigns that the said Company will pay and make good all such losses and damages hereinafter expressed as may happen to the subject matter of this Policy and may attach to this Policy in respect of the sum of *Eighty-five Pounds* hereby Insured which Insurance is hereby declared to be upon *4 Cases Opium valued @ £480. Subject to the conditions of Institute Cargo Clauses as attached, including theft, in the Ship or Vessel called the "Caucase" s. and/or Steamer and/or Steamers lost or not lost at and from Sanson to Constantinople. Freightage during the present insured voyage is included, on condition that the case should bear exteriorly traces of having been tampered with before being opened at the Stamboul Custom House*

And the said Company promises and agrees that the Insurance aforesaid shall commence upon the freight and goods or merchandise aforesaid from the loading of the said goods or merchandise on board the said Ship or Vessel at as above and continue until the said goods or merchandise be discharged and safely landed at as above. And that it shall be lawful for the said Ship or Vessel to proceed and sail to and touch and stay at any ports or places whatsoever in the course of her said Voyage for all necessary purposes without prejudice to this Insurance. And touching the adventures and Perils which the Capital Stock and Funds of the said Company are made liable unto or are intended to be made liable unto by this Insurance they are of the Seas Men of War Fire Enemies Pirates Rovers Thieves Jettisons Letters of Mart and Counter Mart Surprisals Takings at Sea Arrests Restraints and Detainments of all Kings Princes and People of what Nation Condition or Quality soever Barrenry of the Master or Mariners and of all other Marine Perils Losses and Misfortunes that have or shall come to the Hurt Detriment or Damage of the aforesaid subject matter of this Insurance. And in case of any Loss or Misfortune it shall be lawful to the Insured their Factors Servants Assigns to sue labour and travel for in and about the Defence Safeguard and Recovery of the aforesaid subject matter of this Insurance or any part thereof without prejudice to this Insurance the charges whereof the said Company will bear in proportion to the sum hereby insured. And it is expressly declared and agreed that no act of the Insurer or Insured in recovering saving or preserving the property insured shall be considered as a waiver or acceptance of abandonment. And it is agreed by the said Company that this writing or Policy of Assurance shall be of as much force and effect as the surest Writing of Assurance heretofore made in the Royal Exchange or elsewhere in London. And so the said Company is contented and does hereby promise and bind itself and its Successors to the Assured their Executors Administrators and Assigns for the due performance of the premises. And it is declared and agreed that Corn Fish Flour Salt Fruit and Seeds shall be and are warranted free from average unless general or the Ship be stranded and that Sugar Rum Hides Skins Hemp Flax and Tobacco shall be and are warranted free from average under Five Pounds per Centum that all other Goods, the Freight and the Ship shall be and are warranted free from average under Three Pounds per Centum unless general or the Ship be stranded sunk or burnt.

In witness whereof the Company have caused these presents to be signed by a Director of the Company this *Eighth* day of *October*, 1913

Entered *Lk.* 79.

*Maurice Dias*, Underwriter.

*T. E. Hust-Holmgren*, Director.

[For Institute Cargo Clauses as attached, see p. 103.]

## CHAPTER VII.

### GENERAL AND PARTICULAR AVERAGE

A Loss is termed General Average when it is one made voluntarily and deliberately for the common safety of all imperilled interests, whereas a Particular Average loss is one arising accidentally. In the first case, all interests must contribute proportionately to the loss, whereas, in the second case, the loss falls exclusively upon those persons whose interests have suffered damage.

**General Average (G/A).**—All losses arising in consequence of extraordinary sacrifices voluntarily made, or expenses incurred in time of peril, for the preservation of all interests menaced at such time of peril, such as the ship, cargo, etc., come within General Average, and such losses fall proportionately upon all those who are interested in the adventure, in other words, all have to contribute proportionately to the loss.

These losses are :—

Sacrifices of property.  
Expenditure.

### Sacrifices of Property.

The principal G/A losses affecting cargo and freight are :—

1 Jettison of cargo (and the loss of freight occasioned thereby) from the holds of a vessel and also from the deck, when it is the general custom of trade to carry a certain class of goods or cargo on deck.

2 Any damage to the cargo caused by the jettison or by sea-water during the act of jettison.

3. Damage to merchandise by water or other substances used in order to extinguish a fire on board the vessel when *such merchandise has not itself been on fire.*

4. The loss arising through cargo being burnt for fuel (and the loss of freight occasioned thereby), always provided that

the original supply of fuel was ample for the particular voyage concerned

5. The damage to or loss of cargo and/or freight for the purpose of floating a stranded vessel, or in the act of discharge of cargo, to lighten a ship or steamer in a port of refuge, or in the act of reshipment

The York-Antwerp Rules provide that "no jettison of deck cargo shall be made good as general average."

The principal G/A losses affecting ship's materials are:—

1. The scuttling of a vessel in order to extinguish a fire.

2. The damage caused to a steamer's propeller and/or shafting or boilers, owing to the working of her engines whilst aground in a position of peril, or coals consumed whilst the engines are so worked.

3. The cutting away of any ship's materials, such as masts, sails, spars, etc., in order to right the ship or steamer when she is on her beam ends.

4. The damage caused to a vessel in facilitating jettison of cargo, or in the endeavour to extinguish a fire.

### Expenditure.

The principal disbursements which are the subject of general average contribution and made by the captain for the general safety are:—

1. Expenses incurred in employing a tug or other vessel to tow a vessel in distress to a port of repair, called salvage charges, *e.g.* cost of towage and inward port dues. If the damage to the ship be recoverable in general average, then all subsequent charges are applicable to general average, as, for instance, the cost of warehousing the cargo, the warehouse rent, the reshipment of goods and outward expenses when leaving the port of repair.

If the cause of putting into a port for repairs is a particular average damage to the ship, then the expenses after the arrival of the vessel at port are to be borne by the particular interests concerned. For example, if the damage to the ship was the result of an accident, and not a voluntary and deliberate sacrifice made for the benefit of all, the master would still be obliged to put into a port for repairs, and such expenses as towage, if necessary, and inward expenses incurred in entering

such port of refuge to repair the damage, are general average charges; all additional charges are particular average charges, and are borne by the particular interests concerned; the warehousing of the cargo, and the rent thereon, are particular average charges on the cargo; the cost of repairs a particular average charge upon the vessel; the cost of reshipment of the cargo, and the outward expenses on leaving the port of refuge, are particular average charges on the freight.

It will thus be seen that under English law, when a ship puts into a port of refuge in consequence of a P/A loss, only the expenses incurred in placing the cargo in safety will be admitted as G/A loss, and as safety is attained when the cargo is safely stored, the subsequent expenses are not allowed in G/A. At present the laws on the Continent and the York-Antwerp Rules differ from the English law, inasmuch as they admit as G/A the whole of the expenses, whether the putting into a port of refuge was caused by a P/A or a G/A. There is some prospect, however, of this country falling into line with the continental countries on this subject.

2. Expenses incurred in floating a stranded vessel if in peril.

3. The cost of salvage of ship and cargo.

4. The premium paid for a loan raised to meet disbursements incurred in circumstances described above.

As a matter of interest, it may be mentioned that the jettison of cargo in order to lighten a vessel in distress, is presumed to be the first general average act.

### The York-Antwerp Rules.

With the object of arriving at a uniformity in the adjustment of general average, a conference was held at York, in 1864, of delegates from the chief maritime countries, representing Adjusters, Shipowners, Merchants, Jurists and Underwriters. Several rules were formulated, known as York Rules; but most of these were amended at subsequent conferences held at Antwerp in 1877, and at Liverpool in 1890. These rules are now known as York Antwerp Rules of 1890.

The method of adjusting the General Average depends upon the terms of the contract of affreightment. If no provision is made therein on this point, then the adjustment will



be governed by the law and practice obtaining at the port of destination. The majority of the Charter Parties, Bills of Lading, and other Contracts of Affreightment nowadays contain a clause to the effect that G/A is payable according to York-Antwerp Rules of 1890, and where this is the case, the provisions of these rules are followed when they differ from the Rules of Adjustment at the port of destination, or "general average according to foreign statement," which indicates that in the event of a claim for general average arising, the underwriters undertake to settle it according to the adjustment made abroad.

It is the shipowners' duty to arrange with a professional adjuster to prepare the statement of average.

### Place of Adjustment of General Average.

A general average statement should be made up at the port of destination under the law and practice obtaining there, except when the Charter Party and Bill of Lading provide that the statement must be drawn up in accordance with York-Antwerp Rules. If there is any difference between these rules and the law and practice obtaining at the port, then the rules must have preference.

### Average Stater or Average Adjuster.

An average adjuster is a person skilled in marine insurance affairs who is employed to regulate and fix the amounts to be paid by each interest. The views of average adjusters, although very useful, are not accepted by the English Courts as authoritative, and in consequence none of the parties concerned in the average statement is bound by it.

### Documents required to Prove a Loss.

There are always several parties interested in a claim for General Average. When making claims on policies for goods, the following documents are usually required :

Insurance Policy ; Certificate of Survey ; Bill of Lading, Invoice ; Landing Account ; Account Sales of damaged goods, if they have been sold ; vouchers for disbursements.

### Contributing Interests and Values. •

The interests which contribute to G/A are usually ship, cargo, and freight. (Personal effects of crew, master, passengers' baggage, wearing apparel, stores, jewellery on board do not contribute to G/A )

**Vessel.**—The contributing value of the vessel is her net value when she reaches the port of destination, or any intermediate port if the voyage is broken up.

**Cargo.**—The contributing value of the cargo is the net value at port of destination, after deduction of freight, if any, payable at destination, and all other charges except merchants' commission; the selling value must be certified by merchants or brokers of the port who are acquainted with the price, quality and trade of the particular article, and a *pro forma* account sales should be rendered.

Their certificate should be legalised by the British Consul, if the discharge of the goods takes place abroad, and they are insured in this country. If the goods are sold as soon as they arrive at the port, the net proceeds of the account sales is the proper value for contribution

**Freight**—The contributing value of freight is the amount of freight at owner's risk, less wages to captain, crew, port charges, etc. If the vessel is chartered for the round voyage out and home, the total freight must contribute should she make a G/A on the outward voyage; but if she is on the home voyage, the freight for that section alone is to contribute.

### Examples of General Average.

Supposing the s.s. *Caledonia* from Liverpool, whilst proceeding to Vancouver, meets with violent weather, during which her cargo shifts, causing her to list. In order to right her and thus save the steamer and the cargo, the captain orders the jettison of part of the cargo or the cutting away of the masts. Such sacrifices made for the benefit of the steamer and the cargo constitute a general average act, and the loss sustained must fall proportionately upon the owners of the steamer, the cargo and freight.

*An Example of a G/A Statement regarding the Jettison of  
100 Bales of Wool from the "Caledonia."*

|   |               |
|---|---------------|
| Value of steamer . . . . .                | £40,000       |
| Value of the whole of the cargo . . . . . | £25,000       |
| Value of freight at risk . . . . .        | £5,000        |
|   | <hr/> £70,000 |

Supposing the value of the 100 bales to be £3,500 and the proportion of contribution to be 5 per cent, the underwriters would contribute as follows.—

|   |             |
|---|-------------|
| Underwriters on the hull pay 5 % on £40,000 . . . . . | £2000       |
| "          "      cargo      "      £25,000 . . . . . | £1250       |
| "          "      freight   "      £5,000 . . . . .   | £250        |
|   | <hr/> £3500 |

*An Example of Sacrifice by Burning Cargo for Fuel.*

The s.s. *Oceana* sails from London for Bombay. Prior to sailing she is in a seaworthy condition, and has on board an ample stock of coals for the whole journey. But she encounters heavy weather, and the vessel, in the teeth of a continuing gale, can do only four knots an hour. Unfortunately a propeller is lost, which further delays the speed of the boat, and the captain soon finds that the stock of coals is well-nigh exhausted, and that there is no chance of arriving at a coaling port for some days. In the circumstances he orders part of the cargo, to the value of, say, £6000, to be burnt with the coals, to enable the ship to reach a port of refuge.

That cargo having been sacrificed for the common safety of all interests on the s.s. *Oceana*, the loss arising therefrom must be borne by them all on the basis of the foregoing example.

If, again, instead of the cargo, the captain had ordered the material on board, the masts, cabins, etc., to be burnt for fuel, that would have been a general average sacrifice on ship, and the basis of contribution is as above.

### Particular Average.

A particular average is a partial loss, damage, or deterioration of the subject-matter insured, fortuitously and accidentally

caused by a peril insured against, and is borne by the owner, who, if insured, will recover from his underwriters.

The following are instances of particular average losses:—

**Particular Average on Ship.**—The damage caused to a ship through stress of weather in a storm; for instance, the smashing of masts, cabins, etc., during heavy weather, etc.

**Particular Average on Cargo.**—The damage caused to cargo through sea-water penetrating the hold.

**Particular Average on Freight.**—The loss of freight consequent upon damage to cargo; as, for instance, part of a cargo, say of sugar or salt, melting through sea-water penetrating the hold.

### Particular Average on Ship.

To constitute a particular average on ship, the damage must have been directly caused by accidents associated with the navigation of the ship, or, as they are technically called, by perils of the sea. Damage caused by the simple wear and tear will not constitute a particular average or give rise to a claim under the policy. The amount paid to the insured in respect of particular average on ship is the actual cost of repairs after deduction of one-third or one-sixth (according to a scale) for amelioration, or, as it is technically called, deductions in respect of "new for old," as the ship has her old material replaced by new.

Other particular average claims are damage to the hull of the vessel caused by perils of the sea; damage to a propeller caused by its fouling some floating wreckage, or the breaking off of the blades; masts and spars carried away by bad weather, and any sails attached thereto at the time the masts and spars were carried away.

Particular average claims do not include damage due to wear and tear *e.g.* damage to some parts of the ship's stores; to tackle ropes and water-casks on deck; to the stern-boat; sails split by the wind whilst set, caulking and resheathing of the ship.

These damages are referred to *in extenso* in what are called "Customs of Lloyd's" (now incorporated in the *Rules of Practice of the Average Adjusters' Association*), and are three in number, viz.—

1. Sails split by the wind or blown away while set, unless

occasioned by the ship's grounding or colliding, or in consequence of damage to the spars to which the sails are bent, are not charged to underwriters.

2. Rigging injured by straining or chafing is not charged to underwriters, unless such injury is caused by blows of the sea, grounding or contact, or by displacement, through set peril of the spars, channels, bulwarks, or rails.

3 Water-casks or tanks carried on a ship's deck are not paid for by the underwriters as general or particular averages, nor are warps, or other articles when improperly carried on deck.

### Memorandum.

We have already made reference to the clause in the memorandum which reads as follows.—

“Ship warranted free from average under three pounds per cent, unless general, or the ship be stranded.

This clause means that the underwriters are not responsible for a particular average damage unless it amounts to, or exceeds, 3 per cent. of the insured value. If the claim amounts to 4 per cent., the underwriters are responsible for the whole amount, i.e. 4 per cent., but not the excess of 3 per cent. If the particular average damage is caused by stranding, the underwriters are liable for the whole claim irrespective of any percentage. If the claim is one for general average, or one coming under the general average, the claim is payable in full

**Stranding.**—The coming into contact of a vessel with the ground or other obstruction, in consequence of an accidental or unusual occurrence, would constitute a stranding. It must be noted, however, that the obstruction must retard the progress of the vessel for some perceptible time.

### Particular Average on Cargo.

There is a particular average claim on goods when they have been damaged by a peril insured against. As has been pointed out, such claim would fall exclusively on the owner of the goods. *For example, if, during heavy weather, the sea were to break into the ship's hold and damage part of the cargo, the loss occasioned thereby would be borne by those whose goods suffered the damage, and if the goods are insured, the owners would recover from their underwriters.*

### Particular Average on Freight.

**Freight.**—Freight (as has been already stated) is the money that the shipowner receives for the carriage of goods from one port to another. It is also money payable in respect of the hire of the ship or steamer.

Under English law, freight is payable only on the cargo that reaches its destination. If two-thirds of the cargo arrives at destination, then two-thirds of the freight is to be paid; and if a vessel abandons her voyage after accomplishing only part of it, the shipowner is not entitled to any sum for the portion of the voyage made.

Continental laws, on the other hand, differ from our own, inasmuch as in the latter instance the shippers would have to pay the proportion of the freight on the portion of the voyage accomplished. Most continental shipowners, however, have adopted the principle that freight is payable on the completion of the voyage, and "distance freight under special circumstances only."

Shippers of soft goods, etc., here have adopted the custom of paying the freight whether the vessel reaches her destination or not.

**Particular Average on Freight.**—Shipowners insure the freight, for if they are unable to deliver any portion of the cargo at destination (owing to loss by perils insured against) they would lose the portion of the freight on the undelivered portion.

For instance, a ship laden with salt and bound from Newcastle to London, meets with violent weather, and ships a good deal of water, which causes the salt to melt to the extent, say, of 50 per cent; the shippers would pay the shipowners only 50 per cent. of the freight arranged, and the shipowner would suffer the loss of half his freight, which he can recover from his underwriters as a P/A on freight.

### Claims how they are surveyed, adjusted, and settled.

Messrs. Evans & Co. receive a B/L for 200 bags of sugar from Demerara to London per the s.s. *California*. The merchandise arrives damaged by sea-water, and the Customs agents, noticing the damage, communicate with Messrs Evans, who in their turn write to the Surveyor mentioned on the policy, or, if one is not mentioned, some well-known surveyor.

He examines the bags, and in due course hands Messrs. Evans a document certifying the damage and indicating the extent of it. This document is known as **Survey Report**. Sometimes, if the damage is very great, the Surveyor arranges for the goods to be sold by public or private auction.

Now, Messrs. Evans may send the Survey Report, together with B/L, invoices, landing accounts (if necessary or required), Ship's Protest, and the insurance policy to some firm of Average Adjusters, and when the adjustment is prepared, they will send the whole of the papers either direct to the underwriters, or, as is usual, to the brokers who effected the insurance, requesting the remittance in due course of the amount of the claim.

*Specimen of an Average Adjustment.*

Statement of Particular Average on 200 bags of sugar, numbered 1/200, damaged by sea-water, ex the s.s. *California*.

DEMERARA to LONDON.

Insured for £5000 with the Marine Insurance Co., Ltd.

Policy No. 3986.

"To pay average on each package or on the whole."

According to Survey Report issued by Messrs. Frank Harris & Co. bags Nos. 50 and 87 were landed, damaged by sea-water, and, sold by auction, realised £15.

|                                    |        |       |
|------------------------------------|--------|-------|
| Sound value of bags Nos. 50 and 87 | ...    | £40   |
| Realised when sold by auction, net |        | £15   |
|                                    |        | <hr/> |
| Deterioration                      | ... .. | £25   |

representing 62½ % of the sound value.

The bags, Nos. 50 and 87, are valued in the insurance policy, on the basis of 200 bags for £5000, at £50.

|                 |     |     |     |       |       |    |   |
|-----------------|-----|-----|-----|-------|-------|----|---|
| 62½ % of £50    | ..  | ... | ... | ...   | £31   | 5  | 0 |
| Survey Fees     | ..  |     |     | £2    | 3     | 0  |   |
| Adjuster's Fees | ..  |     |     | £2    | 0     | 0  |   |
| Postages        | ... | ... | ... | 2     | 0     |    |   |
|                 |     |     |     | <hr/> |       |    |   |
|                 |     |     |     |       | 4     | 5  | 0 |
|                 |     |     |     |       | <hr/> |    |   |
|                 |     |     |     |       | £35   | 10 | 0 |

LONDON, 15 August, 19—.

The Surveyor collects his fees and charges from the consignees in this case, Messrs Evans, and the latter collect the amount paid to the surveyor and the average adjuster from the underwriters.

*Specimen of a Survey Report re above.*

London, 15 August, 19—.

We, the undersigned, at the request of Messrs. Evans & Co., of Mincing Lane, E.C., have examined at Tilbury Docks

A consignment of 200 bags, Demerara sugar, numbered 1/200.

From Demerara *ex* the s.s. *California*, which arrived at this port on the 6th of August, 19—, and we certify that two bags, numbered 50 and 87, were heavily damaged by sea-water, and were sold by auction by our orders, by Messrs. Stephens & Co., auctioneers, realising net as per enclosed account sale the sum of £15.

We further certify that the sound value of the sugar contained in the said bags is £40.

Survey fee, £2 3s.

(Signed) FRANK HARRIS & Co.

**Lloyd's Average Bond.**

The following is the form of Lloyd's Average Bond :—

An Agreement made this                      day of                      191  
 BETWEEN                      Master of the Ship or Vessel  
 called the                      and the several Persons whose Names  
 or Firms are set and subscribed hereto, being respectively Con-  
 signees of Cargo on Board the said Ship of the other part  
 WHEREAS the said Ship lately arrived  
 in the Port of                      on a voyage from  
 and it is alleged that during such voyage she met with bad  
 weather and sustained damage and loss and that sacrifices  
 were made and expenditure incurred which may form a Charge  
 on the Cargo, or some part thereof, or be the subject of a  
*salvage and/or* a general average contribution, but the same  
 cannot be immediately ascertained, and in the meantime it is  
 desirable that the cargo shall be delivered; NOW THEREFORE  
 THESE PRESENTS WITNESS and the said Master on his own  
 behalf and on behalf of his owners in consideration of the  
 agreement of the parties hereto of the second part hereinafter  
 contained, hereby agrees with the respective parties hereto of  
 the second part that he will deliver to them respectively their  
*respective consignments on payment of the freight payable on*  
*delivery, if any, and the said parties hereto of the second part*  
 in consideration of the said Agreement of the said Master for  
 themselves severally and respectively, and not the one for the  
 others of them, hereby agree with the said Master that they



will pay to the said Master or the Owners of the said Ship the proper and respective proportion of any *Salvage and/or* general average and/or particular and/or other charges which may be chargeable upon their respective consignments or to which the Shippers or Owners of such consignment may be liable to contribute in respect of such damage, loss, sacrifice, or expenditure, and the said parties hereto of the second part, further promise and agree forthwith to furnish to the Captain or Owner of the said Ship a correct account and particulars of the value of the goods delivered to them respectively, in order that any such *Salvage and/or* general average and/or particular and/or other charges may be ascertained and adjusted in the usual manner.

AND WHEREAS at the request of the Owner of the said Ship the parties hereto of the second part have respectively deposited or agreed to deposit in the Bank of \_\_\_\_\_ in the joint names of \_\_\_\_\_ nominated on behalf of \_\_\_\_\_ nominated on behalf of \_\_\_\_\_ the Shipowners and \_\_\_\_\_ nominated on behalf of \_\_\_\_\_ behalf of such Depositors the sum of £ \_\_\_\_\_ per cent. on the amount of the estimated value of their respective interests Now IT IS HEREBY further agreed, that the sums so deposited by the said parties respectively shall be held as security for and upon trust for the payment to the parties entitled thereto, of the *Salvage and/or* general average and/or particular and/or other charges payable by the said parties hereto of the second part respectively, as aforesaid, and subject thereto upon trust for the said Depositors respectively.

PROVIDED ALWAYS that the said Trustees may from time to time, pending the preparation of the usual statement, pay to the said parties of the first part in respect of the amounts which may ultimately be found due from the said depositors respectively, and pay or refund to the parties hereto of the second part or any of them in respect of the amounts which may ultimately be found due to them, such sums out of the said deposits as may from time to time be certified by the Adjuster or Adjusters who may be employed to adjust the said *Salvage and/or* general average and/or particular and/or other charges to be a proper sum or proper sums to be advanced by the said Trustees on account of the said amounts. AND IT IS HEREBY DECLARED AND AGREED that any payment or payments on account which shall be made by the said Trustees under or in

This addition to be made to the agreement in those cases which justify the Shipowner in asking for a deposit.

This addition to be made when ad interim payments may have to be made by the Trustees.

accordance with the statement or in pursuance of any Certificate to be made or given by the said Adjusters as aforesaid shall discharge such Trustees from all liability in respect of the amounts so paid; and it shall not be necessary for them to inquire into the correctness of the Statement or Certificate. *PROVIDED ALWAYS* that the deposits so to be made as aforesaid shall be treated as payments made without prejudice and without admitting liability in respect of the said alleged *Salvage and/or* general average and/or particular and/or other charges, and as though the same had been made by the depositors respectively for the purpose only of obtaining delivery of their goods; and in like manner all amounts returned by the Trustees to the depositors shall be received by the latter respectively without prejudice to any claim which the Master or Owners of the said ship may have against them respectively. And nothing herein contained shall constitute the said Adjuster or Adjusters an arbitrator or arbitrators, or render his or their Certificate or Statement binding upon any of the parties.

IN WITNESS

### Bottomry and Respondentia.

The money raised on the security of the ship or ship and cargo together is called Bottomry, whereas the loan raised on the security of the cargo alone is called Respondentia, and the documents or deeds drawn for the purpose are called Bottomry Bond and Respondentia Bond.

The raising of money by Bottomry or Respondentia is seldom heard of nowadays, as the master of a vessel can obtain the monies he may require by cable from the shipowners, etc.

### Lloyd's Bottomry Bond.

The following is the form of Lloyd's Bottomry Bond:—

KNOW ALL MEN BY THESE PRESENTS

that I

Master of the Ship

of the Port of

of the burthen of

tons or thereabouts, am held

and firmly bound unto

of

in the sum of

sterling British money, to be repaid to the said

his agent, attorney, executors, administrators,  
or assigns, for which payment I bind myself, my heirs,  
executors, and administrators, and also bind and hypothecate the said ship and the freight to become due in respect of the voyage after-mentioned and the cargo laden or to be laden on the said voyage firmly by these Presents sealed with my seal. Dated this                      day of  
19 .

WHEREAS the said ship lately arrived at  
in distress, having sustained damages in the course of a voyage  
from                      to                      laden with  
and being in want of repairs, supplies, and  
provisions to enable her to continue her said voyage. AND  
WHEREAS the said                      being without funds  
or credit at                      and urgently requiring the sum  
of                      to pay

This recital  
should be  
varied ac-  
cording to  
the facts.

for the said repairs, supplies, and provisions, and to discharge  
the lawful and necessary disbursements of the ship at  
and to release her from her liabilities, and to enable her to  
continue her voyage, and having first duly communicated or  
attempted to communicate with the owners of the said ship  
and of the said cargo with a view to obtain funds from them,  
was compelled to apply for a loan upon bottomry of his ship,  
her cargo and freight. AND WHEREAS the said

who is hereinafter called the said lender, proposed  
and agreed to advance upon such security the said sum of  
at a maritime premium of  
per cent. for the said voyage, and the said  
being unable to procure such advance  
in any quarter on more advantageous terms, accepted the said  
proposal [with the intervention and approval of the proper  
authorities at                      ], and agreed so far as he  
lawfully could or might that the said security should have  
priority over all other claims on the said ship, freight, and  
goods, whether by himself or any other person: AND WHEREAS  
the said lender has duly advanced the said sum in pursuance  
of the said agreement. Now THE CONDITION of the above  
obligation is such that if the said  
do with the said ship and cargo duly prosecute the said voyage  
without unnecessary delay or deviation and do within

days after the arrival of the said ship or cargo at  
 and before commencing to discharge or deliver her cargo there,  
 pay or cause to be paid to the said lender or to his order or  
 assigns the said sum of \_\_\_\_\_ together with mari-  
 time premium thereon at the rate aforesaid, making in all the  
 sum of \_\_\_\_\_ such payment to be made  
 at the exchange of \_\_\_\_\_ for every British  
 pound sterling or if the said ship with the said cargo shall duly  
 prosecute her said voyage without unnecessary delay or devia-  
 tion, and shall be by perils of the sea lost in the course of such  
 voyage, then this obligation shall be null and void, and the said  
 \_\_\_\_\_ shall be released from all liability  
 in respect of the said sum of \_\_\_\_\_ PROVIDED ALWAYS,  
 and it is hereby agreed and declared that if the said ship shall  
 by perils of the sea as aforesaid be lost or so much damaged as  
 to be unable to complete her said voyage, then if any part of  
 the said ship or cargo or of the said freight shall be saved or  
 earned, the above security, so far as regards the property saved  
 or freight earned shall remain in force, and the said lender or  
 his assigns shall be at liberty forthwith to enforce the same  
 against such property and freight: PROVIDED ALSO, and the  
 said loan is made on the express condition, that the said lender  
 doth not accept or take upon himself any risk or liability on  
 the said voyage except such as is hereby expressly mentioned,  
 and shall not be liable to contribute to or make good any  
 general or particular average loss or expenditure or other  
 charges of a like nature which may happen to or be sustained  
 by or incurred in respect of the said ship or her cargo or freight  
 upon the said voyage in consequence of perils of the sea or  
 otherwise. Signed, sealed, and delivered by the said  
 \_\_\_\_\_ in the presence of

### Lloyd's Respondentia Bond.

The following is the form of Lloyd's Respondentia Bond —

KNOW ALL MEN BY THESE PRESENTS

that I (The Master of the original Ship or other person having)  
 charge of the Cargo and intending to forward it

of

am held and firmly bound unto (the lender)

of

in the sum of

sterling British money, to be repaid to the said

his agent, attorney, executors, administrators, or assigns, for which payment I bind myself, my heirs, executors, and administrators, and also bind and hypothecate the cargo of

laden or to be laden on board the ship (<sup>Forwarding</sup> Ship) for the voyage aforementioned firmly by these presents.

Sealed with my seal Dated this day of 19 .

WHEREAS the Ship (<sup>Original</sup> Ship) lately arrived at

in distress in the course of a voyage from

to with the above-named cargo, and the said vessel being found incapable of carrying on the said cargo

the said (<sup>the Master of the original ship or other person having charge of the cargo</sup>) determined in the interest of all parties concerned to forward the

said cargo to its destination in the ship (<sup>Forwarding</sup> Ship)

AND WHEREAS in order that the said cargo might be so forwarded it became necessary to provide funds to meet the expenses of discharging warehousing and reshipping the said cargo and other necessary disbursements on account of the said cargo (a) AND WHEREAS the said

being without funds or credit at

requiring the sum of for the said purposes, and having first duly communicated with or attempted to communicate with the owners of the said cargo with a view to obtain funds from them, was compelled to apply for a loan upon respondentia: AND WHEREAS the said

who is hereinafter called the said lender proposed and agreed to advance upon such security the said sum of

at a maritime premium of per cent. for the said voyage, and the said being unable to procure such advance

on more advantageous terms accepted the said proposal [with the intervention and approval of the proper authorities at ] and agreed so far as he lawfully could or

might that the said security should have priority over all other claims upon the said cargo, whether by himself or any other person. AND WHEREAS the said lender has duly advanced the said sum in pursuance of the said agreement: NOW THE CONDITION of the above obligation is such that if the said

do use his best endeavours to forward or bring the said cargo to its destination without unnecessary delay or

This recital should be varied according to the facts.

(a) And/or "to discharge  
" certain liabilities in  
" respect of  
" which the  
" said Cargo  
" was subject  
" to liens and  
" to arrest  
" and sale.

deviation, and do within \_\_\_\_\_ days after the arrival of the said cargo at \_\_\_\_\_ and before the discharge or delivery of the said cargo shall be commenced, well and truly pay or cause to be paid to the said lender or to his order or assigns the said sum of \_\_\_\_\_ together with the maritime premium thereon at the rate aforesaid, making in all the sum of \_\_\_\_\_ such payment to be made at the exchange of \_\_\_\_\_ for every British pound sterling, or if the said cargo shall be duly dispatched and forwarded on the said voyage without unnecessary delay or deviation, and the said cargo shall by perils of the sea be lost in the course of such voyage. Then the above-written obligation shall be null and void and the said \_\_\_\_\_ shall be released from all liability in respect of the said sum of \_\_\_\_\_ PROVIDED ALWAYS and it is hereby agreed and declared that if the said cargo shall in the course of the said voyage by perils of the sea as aforesaid be lost or so much damaged as that it cannot be carried to its said destination, then if any part thereof shall be saved the above security, so far as regards the property saved, shall remain in force, and the said lender or his assigns shall be at liberty forthwith to enforce the same against such property: PROVIDED ALSO, and the said loan is made upon the express condition, that the said lender does not accept or take upon himself any risk or liability on the said voyage except such as is hereby expressly mentioned, and shall not be liable to contribute to or make good any general or particular average loss or expenditure or other charges of a like nature which may happen to or be sustained by or incurred in respect of the said cargo or the said ship upon the said voyage in consequence of perils of the sea or otherwise.

Signed, sealed and delivered by the said \_\_\_\_\_  
in the presence of \_\_\_\_\_

### Abbreviations used in connection with Insurance Matters.

100 A1 —First class (in Lloyd's Register).

A R —All risks

A A R.—Against all risks.

C A P —Cash against Policy.

C.C.—Continuation Clause.

C T.L —Constructive total loss.

D.C.—Deviation Clause.

F.C.S.—Free of Capture and Seizure.

F.C. & S.— " " "

F.G.A.—Foreign General Average.

F.A.A.—Free from all Average.

F.P.A.—Free from Particular Average.

G.A.—General Average.

M.C.—Metalling Clause.

M.I.P.—Marine Insurance Policy.

O.P.—Open Policy.

P.A.—Particular Average.

R.D.C.—Running-down Clause.

R.I.—Re-insurance

S./C.—Salvage charges.

T.L.—Total loss.

T.L.O.—Total loss only.

U.K. or C.—United Kingdom or Continent.

U.K.C. (B./H. range).—United Kingdom and/or Continent  
Ports between Bordeaux and Hamburg range.

Y.A.R.—York-Antwerp Rules.

## Correspondence relating to Marine Insurance at Lloyd's.

### TRANSACTION No. 3.

#### 1. Instructions for Insurance.

MANCHESTER,  
18 Nov., 19—.

MESSRS. A. SMITH & CO., LTD.,  
GRACECHURCH STREET,  
LONDON, E C.

DEAR SIRS,

We shall be glad if you will cover for us at Lloyd's,  
£5000 on M.B 1/800 cases Hardware, per *S. Poona*,  
From Manchester via Liverpool to Bombay on f.p.a. terms as before.  
We await cover note, and remain,

Yours faithfully,  
ALEXANDER & CO.

## 2. Cover Note.

From

A. SMITH & Co., LTD.,  
Insurance Brokers,  
GRACECHURCH STREET,  
AND AT LLOYD'S

To

MESSRS. ALEXANDER & Co.,  
MANCHESTER.  
LONDON, E.C.,  
19 Nov, 19—.

DEAR SIRS,

We have opened the undernoted Insurance on your behalf, and will be pleased to have closing instructions at your earliest convenience.

£5000 on *M.B.* 1/800 per *\$. Poona*.

From *Manchester via Liverpool* to *Bombay*.

Terms, *F. P. A.*

Rate,  $4\frac{1}{6}\%$ .

Underwriters, *Lloyd's*.

Yours truly,  
A. SMITH & Co., LTD.

## 3. Asking for Stamped Policy.

MANCHESTER,  
21 Nov., 19—.

MESSRS. A. SMITH & Co, LTD.,  
GRACECHURCH STREET, E.C.

DEAR SIRS,

Referring to your cover note of the 19th inst., we should be glad to receive policy in duplicate, together with debit note, at your earliest convenience.

Yours faithfully,  
ALEXANDER & Co.

## 4. Debit Note.

INSURANCES EFFECTED AT LLOYD'S AND WITH ALL LEADING COMPANIES.

GRACECHURCH STREET,  
LONDON, E.C.,  
22 Nov., 19—.

MESSRS. ALEXANDER & Co.,  
MANCHESTER

*Dr.* TO A. SMITH & CO, LTD.,  
Insurance Brokers

DEAR SIRS,

In accordance with your instructions, we have effected the under mentioned Insurance —

£5000 @  $4\frac{1}{6}\%$  on *M B* 1/800—800 cases *Hardware* so valued.

Per *\$. Poona* from *Manchester via Liverpool* to *Bombay*.

|                                 |     |     |   |   |
|---------------------------------|-----|-----|---|---|
| £5000 @ $4\frac{1}{6}$ per cent | ... | £11 | 5 | 0 |
| Policy and Duty                 | ... | ... | 4 | 4 |
|                                 |     | £11 | 9 | 4 |

*Policy herewith.*



5. Goods going Forward by another Steamer.

MANCHESTER,  
24 Nov., 19—.

MESSRS. A. SMITH & Co., LTD.,  
GRACECHURCH STREET, E.C.

DEAR SIRs,

Please note that the M.B. 1/800—800 cases Hardware, are going forward per the \$ *Egypt* and not per the \$ *Poona*.

We enclose herewith policy, which please alter and return.

Yours faithfully,  
ALEXANDER & Co.

6. Policy altered.

A SMITH & Co., LTD.,  
Steamship and Insurance Brokers,

INSURANCES EFFECTED AT LLOYD'S AND WITH ALL LEADING COMPANIES  
GRACECHURCH STREET, AND AT LLOYD'S.  
LONDON, E.C.  
25 Nov., 19—.

MESSRS. ALEXANDER & Co.

DEAR SIRs,

We are in receipt of your favour of the 24th inst., and beg to return herewith policy duly altered in accordance with your instructions, which we hope you will find in order.

Yours truly,  
A SMITH & Co., LTD

7. Claiming Damage.

MANCHESTER,  
8 Dec., 19—.

MESSRS A SMITH & Co, LTD.,  
GRACECHURCH STREET, E C.

DEAR SIRs,

We enclose herewith policy and loss papers in connection with shing loss of 20 cases Hardware, per \$ *Egypt*, forming part of our consignment of M B. 1/800—800 cases.

Please collect the claim from the underwriters, and remit to us in due course.

Yours faithfully,  
ALEXANDER & Co

## 8. Letter to Average Adjuster.

A. SMITH &amp; Co., LTD.,

Steamship and Insurance Brokers.

INSURANCES EFFECTED AT LLOYD'S AND WITH ALL LEADING COMPANIES.

GRACECHURCH STREET, AND AT LLOYD'S.

LONDON, E.C.,

MESSRS R L S. & D.,  
BISHOPSGATE, E.C.

9 Dec, 19—.

DEAR SIR,

Enclosed please find claim papers per the \$ *Egypt*. We shall be glad if you will draw up the Statement of Average and forward it to us at your earliest convenience.

Yours faithfully,  
A SMITH & Co, LTD.

## 9. Letter to Insured re his Claim.

A. SMITH &amp; Co, LTD

Steamship and Insurance Brokers.

INSURANCES EFFECTED AT LLOYD'S AND WITH ALL LEADING COMPANIES.

GRACECHURCH STREET, AND AT LLOYD'S.

LONDON, E.C.,

MESSRS ALEXANDER & Co.,  
MANCHESTER.

21 Dec, 19—.

DEAR SIR,

We duly received your favour of the 8th inst. enclosing claim papers per the \$ *Egypt*. We have sent these to our adjusters, and have now received the Average Statement showing an amount of £21 due to you.

We enclose herewith Credit Note and cheque for £23 15s. 2d. in settlement, and shall be glad to receive your acknowledgment in due course.

Yours faithfully,  
A SMITH & Co, LTD.

## 10. Credit Note.

A SMITH &amp; Co, LTD,

Steamship and Insurance Brokers.

INSURANCES EFFECTED AT LLOYD'S AND WITH ALL LEADING COMPANIES.

GRACECHURCH STREET, AND AT LLOYD'S

LONDON, E.C.,

MESSRS. ALEXANDER & Co,  
MANCHESTER

21 December, 19—.

Credit with A. SMITH &amp; Co., LTD.

|   |     |     |     |    | £          | s         | d        |
|---|-----|-----|-----|----|------------|-----------|----------|
| By claim per \$ <i>Egypt</i> as per statement | ... | ..  | ... | .. | 24         | 0         | 0        |
| Less 1 % Collecting Commission                | ..  | ... | ... | .. | 0          | 4         | 10       |
|   |     |     |     |    | <u>£23</u> | <u>15</u> | <u>2</u> |

Cheque, Papers and Policy herewith.

E &amp; O, E, Subject to receipt of monies from underwriters.

TRANSACTION No. 4.

*Insurance Brokers* : A. SMITH & Co., LTD.,  
GRACECHURCH STREET, E.C.

*Clients* : MAURICE TEMPLE & SONS,  
SHEFFIELD.

I. Client to Broker requesting Terms.

Please quote us by return your lowest f p a rate on a shipment of steel girders valued at about £4,000 by a " Glen " liner from Liverpool or Glasgow to Tokio or Yokohama.

Awaiting your prompt reply.

2. Broker to Client, giving Rates.

We are much obliged for your favour of yesterday's date, and for the inquiry contained therein.

We can effect an insurance for you at Lloyd's on steel girders from port or ports in the United Kingdom to port or ports in Japan on f p a terms at a rate of 8/9 % by a Glen steamer.

We shall be glad to hear whether we may send you a provisional cover note.

Meanwhile, awaiting the favour of your further instructions

3. Giving Instructions to Insure.

We have yours of the — inst to hand, and note your quotations on steel girders f p a to Japan

Kindly effect the following insurance for us, and forward policy and debit note at your earliest convenience.

£3,800 on A B. 1/300—300 bundles of steel girders per \$. *Trafalgar*, from Glasgow to Yokohama.

Please let us also have your quotation for shirtings in cases to Singapore on W.A terms.

4. Notifying the Insurance, and enclosing Debit Note.

We are in receipt of your favour of yesterday, and in accordance with your instructions we have to-day insured

A B. 1/300—300 bundles of steel girders, from Glasgow to Yokohama, on £3,800 on f p a. terms by the \$. *Trafalgar*, at 8/9 %

We beg to enclose herewith our debit note for the amount of the premium The policy is in course of preparation, and we shall forward it to you in a day or two.

Referring to your inquiry *re* Shirtings, we are quoted 7/6 % on W A terms to Singapore by first-class liners, but with a firm order we hope to place the business at 6/8 %.

Esteeming the favour of your further orders.

## 5. Notice of Claim.

(Steel girders to Japan)

We refer to your letter of — and beg to enclose herewith policy per \$ *Trafalgar*, together with G/A deposit receipt, from which you will gather that we have paid a deposit of 5 % on the invoice value of the A.B. 1/300—300 bundles steel girders, viz. £3500 at 5 % representing £180.

The \$ *Trafalgar* has been on fire, and we fear that our goods have suffered damage. We have cabled to our consignees to instruct Lloyd's agents at Yokohama to survey the goods, and after ascertaining the extent of the damage hand them the Survey Report. As soon as the Survey Report and other papers come into our possession we shall send them on to you.

Meanwhile, please acknowledge receipt of the enclosures and oblige.

## 6. Acknowledgment by Broker.

We have your favour of the — to hand this morning, together with G/A deposit receipt per \$ *Trafalgar*.

We note what you write regarding damage to the steel girders, and await full-loss papers, so that we may collect the amount of your claim and send you cheque in settlement.

## 7. Further Letter by Broker.

(G. A. & P. A. per \$ *Trafalgar* to Yokohama)

We have to-day received from Messrs R. L. S. & D., Average Adjusters, the statement of Particular Average regarding the steel girders *ex the \$ Trafalgar*, which amounts to £175.

We enclose you herewith our credit note and cheque for £351 9s. 0d as per particulars at foot hereof.

Kindly acknowledge receipt at your convenience and oblige.

|                                |      |   |   |                 |
|--------------------------------|------|---|---|-----------------|
| G. A. deposit receipt          | £180 | 0 | 0 |                 |
| P. A. as per statement         | £175 | 0 | 0 |                 |
|                                |      |   |   | £355 0 0        |
| Less 1 % collecting commission | ...  |   |   | 3 11 0          |
|                                |      |   |   | <u>£351 9 0</u> |

## EXERCISES.

1. What is included under the term "Average unless General"?
2. If not provided for otherwise by the policy, what proportion of the loss may the assured recover from the insurer in case of a General Average Contribution, and in a case of a General Average Sacrifice?
3. In adjustment of claims for Particular Average in a policy on a ship in the absence of agreement, what items for repairs or loss are recoverable from insurer without deduction "new for old"?
4. What kind of losses are included in the following? (1) A cargo

of tobacco is so sea-damaged as no longer to answer the description of tobacco; (2) If by any process the tobacco could be re-conditioned so as to make it saleable as tobacco, but the cost is prohibitive; (3) If it is not so damaged that it cannot be made saleable tobacco and forwarded to its destination at a reasonable cost

5 Explain the difference between Particular Average Loss and Particular Charges.

6. Draw up briefly a statement of claim for particular average in the following case —A cargo of 2814 boxes of sugar, each weighing 2 cwt., have been shipped on the *Iolanthe* from Jamaica to London, and insured for £12,000, subject to a clause in the policy providing that particular average is to be paid on each ten boxes running landing numbers. Boxes Nos. 2805/2806 were landed empty. Boxes 2807/2814 were washed (damaged). The sound portion sold for 24/6 per cwt, the washed portion for 21/-. The charges incurred were statement, £1 1s.; certificate of damage, £1 1s.

7. Explain the meaning of the following.—Barratry, abandonment, the ship (in marine insurance), jettison, respondentia

8 Explain "salvage" as used in marine insurance.

9. Explain the meaning of the term "general average" How is a general average loss adjusted?

10 A ship is chartered to carry a cargo of silk from China to London, freight payable on delivery On the voyage sea-water gets into the hold (by reason of something which is not an excepted peril) and damages the silk. The shipowner refuses to deliver except on payment of the whole of the freight. The charterer tenders the freight, less the amount of the damage. Is the shipowner bound to deliver? Can he sell the cargo and retain the amount of the freight out of the proceeds?

11. Describe the use of Bottomry Bonds If a second Bottomry Bond be given during the same voyage, which has priority as to payment?

12 The master of a vessel lets go his anchor close in shore, but is compelled through stress of weather to cut his cable, and the vessel strikes an adjacent sandbank He is helped off by boatmen, after throwing overboard some of his cargo and damaging more, and the ship is taken into a port of safety. Sketch briefly the expenses that would appear in the Average Adjustment, and state how they are usually provided for.

13 If a cargo of sugar worth £6000 be insured for £5000, and is damaged to the extent of 10 per cent during the voyage, how much can the insured claim from the underwriters? In what way do merchants generally protect themselves in such cases?

Make out average adjustments for the following four examples —

14. Four cases of sateeps, being part of a consignment of A.B 1/20 bales, are landed at Buenos Ayres in a damaged condition, and Lloyd's agent at that port sold the goods in the 4 cases by auction, realising £35.

The 20 bales were insured for £1000.

Survey fee and other charges are £5 10s.

15. Three barrels of olive oil, being part of a consignment of M.R. 100/110. 10 barrels olive oil, insured for £100, are landed leaking, and the surveyor, after weighing the said barrels, assesses the loss at £20,

subject to the terms of the policy, and to the amount of insurance. He further states that the sound value of the oil in the barrels, had the latter arrived in good condition, was £8 10s per barrel

16. R D. 1/15 barrels containing mineral oil, are landed leaking at Manchester. They formed part of a consignment of R.D. 1/90—90 barrels, and were insured for £90. The leakage was certified to be of 20 per cent. in the cases of the barrels 4—5—8—10—11—15, and of 15 per cent. in the cases of barrels 1—2—3—6—7—9—12—13—14. The policy contained the clause. To pay average including leakage excess of 8 per cent. each barrel.

The value of the oil in the barrels 1/15, had it arrived in good condition, was £11 per barrel.

Survey fees and cooperage amount to £6 8s 6d.

17. Three bales of cotton goods, marked J P. 1/3, were landed in a damaged condition due to sea-water, and were sold by auction, realizing £30. The 3 bales were insured for £50, and their value, had they arrived in a sound condition, was £45.

Survey fees and other charges amount to £3 3s

18. A.Z. 1/150 bags of sugar were landed in a damaged condition, sea-water having caused the sugar in the bags, Nos. 10—15—20—25, to melt to the extent of 2½ %, 4 %, 10 %, and 12½ % respectively. The conditions of the policy are "To pay average if amounting to 3 % on each bag or on the whole."

State what claims will come under the policy, and which will not be admitted

19. The s.s. *Triton* collides with an iceberg and her forepart is ripped open. Temporary repairs are effected on board, and the boat arrives at its destination, Buenos Ayres, and immediately goes in the dry dock for repairs.

The repairs are carried out, the bill for the repairs being £2100, and the expenses for dry-docking, etc., £350. The temporary repairs amount to £500

What amount will the underwriters be liable for, assuming that one-third has to be deducted new for old?

## CHAPTER VIII.

### DRAWING BILLS AGAINST SHIPMENTS.

THE above subject has already been discussed in *The Home Trade*, Chapter V, but the following will illustrate once more the common practice or procedure in obtaining payment of a debt, or the settlement of an account for goods sold between home and foreign traders.

There is no fixed rule in trade in general as to the means to be adopted, with the exception that certain trades have by custom defined terms or credit. All commercial transactions, apart from those associated with a particular market, are a matter of arrangement between the parties involved, whether it concerns the delivery of the goods or the time or mode of payment, *i.e.* whether payable in full in London or abroad.

Whereas at one time shipowners, in accepting goods for conveyance abroad, stipulated that a set of a fixed number of bills of lading should accompany each shipment, this is now left to the shipper who suits his own convenience as to the number of copies, although here again there are exceptions, as it is customary to have three signed copies for the Australian and Cape trades. Some of the South American Republics and Manilla have various other regulations as to bills of lading for customs purposes.

### Documentary Bills.

The documents usually attached to a "documentary bill" are as follows.—

To the "First"—Invoice, Bill of Lading and Policy of Insurance.

To the "Second" and "Third"—Invoice, Bill of Lading and duplicate copy of Insurance Policy.

Each draft and each copy of the bill of lading is endorsed

in blank by the drawer, as it is usual for him to make them out to his "Order."

Let us take an example.

John Adams of London has sold a parcel of goods to Wm. Brown of Melbourne (Australia), the invoice of which amounts to £100. The goods may have been sold f.o.b. London, in which case Brown will have *freight and insurance to pay*, in addition to the invoice amount, or Adams may have included the cost of freight, etc., in the price of the goods. The mode of payment will have been previously arranged in one of the following ways.—

- (a) Payment in full by demand draft on London on delivery of documents
- (b)  $\left\{ \begin{array}{l} 1 \text{ Payable in full at sight—exchange as per endorsement.} \\ 2 \text{ Payable in full on delivery of documents against payment of 60 or 90 d/s draft, or other currency, exchange as per endorsement.} \end{array} \right.$
- (c) Payment in full on London on delivery of documents *against payment of 60 or 90 d/s draft.*
- (d) Payment in full on London on delivery of documents *against acceptance of 60 or 90 d/s draft.*

Brown will, in addition to the amount of the invoice, etc., have to pay the costs of collecting the draft and remitting the money to London, or the cost of collection and remittance may have to be borne by Adams, Brown paying only the amount of the bill or invoice. Further, the relationship between Adams and Brown may be such that the seller ships the goods and forwards the shipping documents direct to the purchaser, sending for protection, one set of documents by one mail, and the other by a subsequent one, and leaving the settlement to be adjusted in account. Again, Brown may, on receipt of documents, remit the amount of the invoice direct to Adams by purchasing a draft on London for the amount required.

**Example A.**—Brown pays all costs of collection of money and also freight, etc., on the arrival of the goods. Adams will draw a draft in triplicate for the amount of the invoice, £100, in the following form:—



Example A.

No. \_\_\_\_\_

London, 1 January \_\_\_\_\_ 1914 For £100 \_\_\_\_\_

At \_\_\_\_\_ sight \_\_\_\_\_ Pay this \_\_\_\_\_ First \_\_\_\_\_ of Exchange  
 Second and Third unpaid \_\_\_\_\_ to the Order  
 of \_\_\_\_\_ myself, the sum of \_\_\_\_\_  
 One hundred pounds with exchange stamps and commission  
 at the rate for demand drafts on London \_\_\_\_\_

Value received \_\_\_\_\_ which place to Account  
 To Wm. Brown, Esq., \_\_\_\_\_ (signed) John Adams  
 Melbourne, Australia \_\_\_\_\_

If it were arranged that Adams paid the cost of collection, the clause "payable with exchange stamps and commission at the rate for demand drafts on London" would be omitted.

Adams would then take the draft and the documents to his Banker, who would forward them for collection and credit his account with the proceeds as soon as received. His Banker would hand the draft and documents to the London office of one of the Australian Banks to which it is endorsed by Adams's Banker.

One copy of the draft, B/L, etc., would be forwarded by the first available mail to Melbourne and the rest by a subsequent one.

Instead of proceeding thus, Adams's Banker may forward them in a similar way direct to the Bank's own correspondent in Melbourne.

The first copy arriving in Melbourne is then presented to Brown, who, finding all in order, pays the draft, together with the Bank's charges, in accordance with the terms of the bill, viz., colonial stamps, commission, and the cost of remitting

Example B (a)

No. \_\_\_\_\_

London, 1st January 1914 For £100

At Sight - Pay this First of Exchange  
 Second and Third unpaid \_\_\_\_\_ to the Order  
 of myself, the sum of \_\_\_\_\_

One hundred pounds exchange as per endorsement

Value \_\_\_\_\_ received \_\_\_\_\_ which place to Account

To Wm Brown, Esq., \_\_\_\_\_ (Signed) John Adams  
 Melbourne, Australia.

Example B (b).

No. \_\_\_\_\_

D/P

London, 1 January 1914 For £100

At Sixty days sight or ninety " " - Pay this First of Exchange  
 or other currency  
 Second and Third unpaid \_\_\_\_\_ to the Order  
 of myself, the sum of \_\_\_\_\_

One hundred pounds, exchange as per endorsement

Value \_\_\_\_\_ received \_\_\_\_\_ which place to Account

To Wm Brown, Esq., \_\_\_\_\_ Documents against payment  
 (Signed) John Adams  
 Melbourne, Australia

the money to London by demand draft. Only then is he handed the shipping documents.

If the draft on presentation is dishonoured, the Australian Bank would retain the documents, probably warehouse the goods, and put a "stop" on them, and advise London of the fact. Adams would be communicated with by his own Banker, who would ask for instructions. The Bank, being simply collecting agents, and not having advanced any money, would not be concerned with the fate of the bill or goods except with respect to any expenses that might have been incurred.

**Example B**—Should Adams, however, in the first instance, have got his Banker to negotiate the bill, and have received the face value of the same, the wording of which usually runs "exchange as per endorsement," in lieu of "with exchange stamps, etc.," the Bank would have received at the time an actual or implied authority that in the event of the bill being unpaid they had power to sell or dispose of the goods to reimburse themselves. This power would be exercised only in the event of Adams having in the meantime become insolvent. The usual custom is to take the drawer's instructions, if his credit is good, and await results. The procedure as to the disposal of the documents, when the bill is sold or negotiated, is the same as when it is sent for collection, except that Adams receives his money at once.

**Example C.**—The bill and documents in this instance are treated in a similar way to those in *Example "A,"* with the exception that the bill, on arrival at Melbourne, is presented for acceptance to Brown, who is allowed to inspect the documents which are deliverable against payment only. If the acceptor should require the goods before the bill matures, he could apply to the Bank, who hold the documents, to retire the bill under rebate, i.e. the Bank to surrender the bill and documents to the acceptor for the amount of the bill, less discount for the unexpired time from date of payment to the due date at the then rebate rate of the day, or at a rate notified by the drawer at the time of negotiating the bill plus commission, etc., per terms of bill.

Example C

No. \_\_\_\_\_

D/P

London, 1 January 1914 For £100

At \_\_\_\_\_  
Sixty days sight or  
Ninety " "  
or other currency

Pay this First of Exchange

Second and Third unpaid \_\_\_\_\_ to the Order

of myself the sum of \_\_\_\_\_

One hundred pounds with exchange stamps and commission  
at the rate for demand drafts on London

Value received which place to Account

To Wm Brown, Esq. \_\_\_\_\_

Documents against payment

(Signed) John Adams.

Melbourne, Australia \_\_\_\_\_

Example D.

No. \_\_\_\_\_

D/A

London, 1 January 1914 For £100

At \_\_\_\_\_  
Sixty days sight or  
Ninety " "  
or other currency

Pay this First of Exchange

Second and Third unpaid \_\_\_\_\_ to the Order

of myself the sum of \_\_\_\_\_

One hundred pounds payable with exchange stamps and  
commission at the rate for demand drafts on London

Value received which place to Account

To Wm Brown, Esq. \_\_\_\_\_

Documents against acceptance

(Signed) John Adams.

Melbourne, Australia \_\_\_\_\_

**Example D.**—The procedure concerning the collection of the above is the same as that in *Example "C,"* but when Brown has accepted the bill, the documents are handed to him, and the bill is retained by the Bank for presentation for payment at maturity, when Brown would have to pay, as in *Example "A,"* the amount of the bill plus commission, etc.

The foregoing examples are based on the assumption that the drawee has to pay all costs of collection, but should the bill be drawn without any clause as to charges and commission the Bank would remit the amount of the bill, so collected, by draft on London at usance, i.e. at 60 d/s, deducting any charges or commission from the amount to be remitted.

### Terms and Abbreviations used in connection with the Shipping Trade.

A/S—Account sales.

Ballast—Water in tanks (water ballast), stones, etc., carried by a ship, in the absence of cargo, to make her draw sufficient water

Backward ship—To load at some future time.

Berth ship—Vessel loading and booking cargo.

B/L—Bill of Lading.

Broken Stowage—Articles used to fill up the spaces between packages to prevent them from shifting.

c.f.o.—Coast for orders

c. i f.—Cost insurance and freight.

c & f.—Cost and freight.

C/N—Credit Note.

C/P—Charter Party.

Cont.—Continent.

d. & b.—Deals and boards.

d.f.—Dead freight.

D W.—Dead weight

Dunnage—Mats and other articles used to protect the cargo.

E.E.—Errors excepted.

E. & O.E.—Errors and omissions excepted.

F a.q.—Fair average quality.

F.a.s.—Free at ship.

F.e.p.—Free of English port.

F.o.b.—Free on board.

F.o.r.—Free on rail.

F.o.w.—First open water (Baltic trade).

F.o.—For orders; Firm offer; Firm order.

Handy vessel—A vessel of convenient size.

H.M.C.—His Majesty's Customs.

Liner—One of a line of steamers running regularly to and from a port.

M/C—Marginal credit.

O.C.—Open charter.

Option—Charterer to have option.

P o.c.—Port of call.

p p.—A particular port named.

Prompt ship—A ship ready to load.

regs.—Registered Tonnage.

Re-let—Freight or charter transferred to another party.

Ship on the berth—A prompt ship booking cargo.

Spot ship—Ship at the place of loading.

S/N—Shipping note.

S.S. or \$.—Steamship.

Tonnage—The space in a vessel.

T Q—*Tale quale*, according to sample.

## TRANSACTION No 5.

## Iron Trade (Home Transaction).

*Buyers :—*

J. ROLANDS & CO., LTD.,  
ECCLES,  
MANCHESTER.

*Sellers :—*

GEO. BRADSHAW & CO., LTD.,  
Metal Merchants,  
64, CROSS STREET,  
MANCHESTER.

1. A letter courting business with a view to opening a new account.
- 2 Telephone message.
3. Letter accepting terms.
4. Letter acknowledging the receipt of order.
5. Contract note.
6. When goods are despatched from the works, an Advice Card is sent out, and by the same post a Transfer Order
7. Transfer Order.
8. Invoice.
9. Statement of account.
10. Letter with cheque enclosed.
11. Cheque.
12. Acknowledging receipt of cheque, and enclosing receipted statement.

## 1. Letter soliciting Order.

SHEFFIELD ADDRESS. 22 HIGH STREET.

TEL. NO. 769

TELEGRAMS: 'JOISTN,' SHEFFIELD

TELEGRAPHIC ADDRESS:

"FERRO, MANCHESTER."

TELEPHONE NO. 1572 CENTRAL.

GEO BRADSHAW &amp; CO, LTD.,

Metal Merchants,

64, CROSS STREET,

MANCHESTER.

17 March, 19—.

MESSRS J. ROLANDS &amp; Co, LTD.,

ECCLES, MANCHESTER

DEAR SIRS,

Not having had the pleasure of doing business with you, we beg to draw your attention to our specialities

We represent the following firms:—

Messrs The Seaton Carew Iron Co, Ltd.—brand "SEATON CAREW"

Messrs. The Carlton Iron Co., Ltd.—brand "REDMARSHALL."

Messrs The Distington Hematite Iron Co, Ltd.—brand "DISTINGTON."

Messrs The Holwell Iron Co., Ltd.—brand "HOLWELL"

Messrs. The Redbourn Hill Iron & Coal Co., Ltd.—brand "REDBOURN."

"SEATON CAREW," "REDMARSHALL"—These are two first-class East Coast Hematite Pig Irons, and we are selling them both very largely to the Steel Works of Sheffield, Leeds, Manchester, etc., etc., and to the Steel Works of two of our largest Railway Companies. We also sell their Foundry Irons to Ironfounders and Engineers throughout the North and Midland Counties.

"DISTINGTON."—This is a West Coast brand of Hematite Pig Iron, and is made from pure Cumberland Ores. Of course, it is higher in price than the two above-mentioned, but it is necessarily lower in sulphur and phosphorus. We do a very large business in this brand of Iron, and we are sure that if you gave it a trial it would meet with your entire approval.

"HOLWELL"—This Iron we sell in competition with the Derbyshire Irons to Ironfounders and Forge-Masters—to the latter, of course, for puddling purposes. We can match any grade you desire to have, either for foundry or forge purposes, and, if you have any outlet for this quality of Iron, we shall be glad to hear from you.

"REDBOURN."—This is a Lincolnshire Pig Iron made at Frodingham out of Lincolnshire Ironstone. We also sell this to the Foundry and Forge-Masters for the two above-mentioned purposes, but the Iron is of somewhat different properties, particularly so in the No. 4 Forge fracture. This quality of Iron is particularly well adapted for Iron Hoop making.

Over and above the above-mentioned specialities, we deal in other materials in connection with the Trade, and herewith hand you our circulars, which will show you what we deal in.



May we ask you whether you would kindly put our name down on the list of firms to whom you send out your inquiries, and, on receipt of an inquiry from you, we can assure you that same will have our most careful and prompt attention, as we are very desirous of commencing business with your good selves.

Hoping for the opening of business relations between us,

We beg to remain,

Yours faithfully,

GEORGE BRADSHAW & Co., LTD.

J. B. LEES,

(Director).

## 2. Telephone Message.

No. 398.

Time 10.15 a.m.

Date 18 March.

From Selves.

To G. Bradshaw & Co, Ltd.

### *Inquiry*

What is your lowest price per ton for 500 tons No 4 Foundry "Holwell" Pig Iron, and what are your terms of delivery?

### *Reply.*

75/- per ton Net Cash delivered at your sidings, Eccles, in equal monthly quantities over this and the next 3 months.

Sent by M N.

Received by C. K. S

Seen J. R.

## 3. Letter accepting Terms of No. 2.

TELEGRAPHIC ADDRESS "INCUS," MANCHESTER.  
TELEPHONE NO. 1743 ECCLES.

ECCLES,  
MANCHESTER,  
18 March, 19—.

MESSRS. GEO BRADSHAW & CO., LTD.,  
64, CROSS STREET,  
MANCHESTER.

DEAR SIRs,

We 'phoned you this morning *re* your terms and conditions of delivery of 500 tons No. 4 Foundry "Holwell" Pig Iron, and your reply was—"75s per ton, net cash, delivered at your sidings, Eccles, in equal monthly quantities spread over this and the next three months." This we now beg to accept, and should be glad if you will deliver the first 125 tons at your earliest convenience.

Yours faithfully,  
*per pro.* J. ROLANDS & Co, LTD.,  
PHILIP MAGNUS,  
(Director).

## 4. Acknowledging Receipt of Order.

SHEFFIELD ADDRESS 22, HIGH STREET.  
TEL. NO. 769  
TELEGRAMS: "JOISTS," SHEFFIELD

TELEGRAPHIC ADDRESS  
"FFRRO," MANCHESTER  
TEL. NO. 1572 CENTRAL

GEO. BRADSHAW & Co, LTD.,  
Metal Merchants,  
64, CROSS STREET,  
MANCHESTER,

18 March, 19—.

MESSRS J. ROLANDS & Co, LTD.,  
ECCLES, MANCHESTER

DEAR SIRs,

Confirming telephonic conversation and letter of to-day, we herewith have pleasure in enclosing our Contract Note for the 500 tons No 4 Foundry "Holwell" Pig Iron then sold to you at 75s per ton, net cash, delivered at your sidings in equal monthly quantities over this and the next three months. Will you kindly sign Confirmation Slip and return to us?

Again thanking you for the business,

We are, Dear Sirs,  
Yours faithfully,  
*per pro.* GEORGE BRADSHAW & Co, LTD.,  
J B LEEs,  
(Director).

## 5. Contract Note.

TELEGRAPHIC ADDRESS:  
 "FERRO," MANCHESTER  
 NATIONAL TEL. NO. 1572 CENTRAL.

SHEFFIELD ADDRESS: 22, HIGH STREET  
 TEL. NO. 769.  
 TELEGRAMS: "JOISTS," SHEFFIELD.

CONTRACT NOTE NO. 325.

GEO. BRADSHAW & Co, LTD.,  
 64, CROSS STREET,  
 MANCHESTER.  
 18 March, 19—.

MESSRS. J. ROLANDS & Co., LTD.,  
 ECCLES.  
 MANCHESTER.

We have this day sold to you *Five Hundred Tons, Number Four, Foundry "Holwell" Pig Iron.*

Price *Seventy-five Shillings per Ton.*

Place of delivery *Your Sidings, Eccles, L. & N.W.*

Time of delivery *Over this and the next three months, in equal monthly quantities.*

Terms of payment *Net cash on tenth of month for previous month's invoices.*

In cases of strikes or combinations of workmen, or accidents, causing the stoppage of the works, the supplies of goods now contracted for may be suspended during their continuance. This clause applies to buyer and seller. When delivery of the goods has not been called for by the purchaser in the time specified above, payments shall nevertheless be considered due. All payments to be made on due date as a condition precedent to future deliveries.

*For other conditions see back hereof.*

500 tons.

75/- per ton.

For GEORGE BRADSHAW & Co., LTD.,  
 J. B. LEES,  
 (Director).

[PLEASE SIGN THE SUBJOINED FORM AND RETURN BY NEXT POST.]

## CONFIRMATION SLIP.

18 March, 19—.

GEORGE BRADSHAW & Co, Ltd,  
MANCHESTER.

We have received your Contract Note No 325 of above date, and now beg to confirm the same in terms and conditions as stated therein.

per pro. J ROLANDS & SON,  
PHILIP MAGNUS,  
(Director).

[Reverse side of Document.]

## CONDITIONS

All tests and inspection to be made at makers' works. Such tests and inspection to be final.

Defective material will be replaced, but no allowance will be made for workmanship or other expenses.

We shall make no allowance for claims for short weight, unless opportunity is given for verifying the same.

All material is sold as undamageable, and for delivery in full waggon loads.

## 6. Advice Note.

TELEGRAPHIC ADDRESS  
"FERRO," MANCHESTER.

NATIONAL TELEPHONE  
No 1572 CENTRAL.

*Advice Note.*

FROM GEO BRADSHAW & Co., LTD.

64, CROSS STREET, MANCHESTER.

Messrs. J. Rolands & Co.,

19 March, 19—

| Truck No.                         |  | t   | c | q. | lbs. |
|-----------------------------------|--|-----|---|----|------|
| 31405                             | No. 4 Foundry "Holwell" Pig<br>Iron ... .. | 125 | — | —  | —    |
| To your Order at Eccles, L. & N W |  |     |   |    |      |
| MONIED INVOICE TO FOLLOW          |  |     |   |    |      |

(Across the card is printed the following:—)

NOTICE.—No CLAIM for alleged short weight will be recognised unless the same be made immediately on receipt of the goods and accompanied by full particulars of Gross, Tare and Net of each Truck re-weighed at the Railway Station, where GEO. BRADSHAW & Co., LTD.'s responsibility as to delivery ceases.

## 7. Transfer Order.

TELEPHONE No 1572 CENTRAL,

TELEGRAPHIC ADDRESS: "FERRO," MANCHESTER.

[Transfer Note.]

64, CROSS STREET,

MANCHESTER, 19 March, 19—.

To the Goods Agent

L. &amp; N. W.

Rly.

Eccles.

Please transfer undernoted goods consigned to our order at your Station  
to order of J. Rolands & Co., Ironfounders,

Eccles, charging carriage to our ledger a/c

and please remove all wagon labels before removal.

GEO. BRADSHAW &amp; Co., Ltd.,

Iron and Steel Merchants.

Goods 125 tons Pig Iron,

Truck Nos. 31405, etc.

## 8. Invoice.

TELEGRAPHIC ADDRESS:  
"FERRO, MANCHESTER"  
TELEPHONE No. 1572 CENTRAL,

64, CROSS STREET,

MANCHESTER,

19 March, 19—.

MESSRS J. ROLANDS &amp; Co.,

ECCLES.

To GEORGE BRADSHAW &amp; CO., LIMITED, Dr.

Iron and Metal Merchants.

TERMS—Net Cash 10 April, 19—

(£468 15s )

NOTICE—No Claim for alleged short weight of Iron will be recognised  
unless the same be made immediately on the receipt of the Iron, and  
accompanied by full particulars of Gross, Tare and Net of each Truck  
re-weighed at the Railway Station, where Geo Bradshaw & Co.'s  
responsibility as to delivery ceases.

Interest will be charged on Overdue Accounts at rate of Five per Cent.  
per annum

|       |    |                               | Order<br>Number | T.  | C | Q | Lbs | Price | £   | s. | d. |
|-------|----|-------------------------------|-----------------|-----|---|---|-----|-------|-----|----|----|
| March | 18 | No 4 "Holwell"<br>Pig Iron .. | 325             | 125 | — | — | —   | 75/-  | 468 | 15 | 0  |

Carriage paid to Eccles Station L. &amp; N W.



## 11. Cheque.

J. ROLANDS &amp; CO., LTD.

No. 394      Eccles, April 9th, 19—.

The London City and Midland Bank, Limited,  
79, King Street, Manchester.

Pay Messrs Gco Bradshaw & Co., Ltd., or Order Four hundred  
and Sixty eight pounds fifteen shillings.

Per pro. J. ROLANDS &amp; CO., LTD.,

Philip Magnus.

(Director.)

C £468 15s. od. —

— J. Jones, Cashier. ....

NOTE.—The above Cheque is crossed and marked not negotiable.

STAMP  
1d.



## 12. Acknowledging Receipt of Cheque.

TELEGRAPHIC ADDRESS,  
 "FERRO, MANCHESTER."  
 TELEPHONE No 1572 CENTRAL.

64, CROSS STREET,  
 MANCHESTER,  
 10 April, 19—.

MESSRS. J. ROLANDS & CO., LTD.,  
 ECCLES, MANCHESTER.

DEAR SIR,

We beg to acknowledge the receipt of your favour of yesterday's date, with cheque value £168 15s. enclosed, for which we are obliged. We enclose the statement of account receipted as advised.

Yours faithfully,  
 JET PRO. GEO. BRADSHAW & CO., LTD.,  
 J. B. LEES,  
 (Director).

## TRANSACTION No. 6.

## Iron Trade. (Export Transaction.)

*Buyers:—*

MESSRS. FRANKLIN BROS.,  
 MELBOURNE.

*Sellers:—*

MESSRS. THE IRON & STEEL CO.,  
 SHEFFIELD, ENGLAND.

1. Asking for quotation.
2. Submitting the quotation.
3. Indent.
4. Invoice with Certificate of Origin.
5. Advice of order despatched for Shipping Office.
6. Particulars for Bill of Lading.
7. Letter requesting Insurance.
8. Statement of account
9. S.S. & 1/2 Draft.
10. Letter to Bank enclosing documents.

## 1. Asking for Quotation.

MELBOURNE,  
19 March, 19—.

MESSRS. THE IRON & STEEL CO.,  
SHEFFIELD, ENGLAND.

DEAR SIR,

Please forward us per return of post your lowest price and best terms for the goods detailed below. Your price must include delivery C.I.F. Melbourne (or F.O.B. Liverpool), and earliest guaranteed delivery should be stated.

Kindly advise us of the net and gross weights of the specifications.

Yours truly,  
FRANKLIN BROS.

## Specification

100 bars 1½' rds, 14/15 feet long.

50 " 1" " 16/17 "

50 " 1 " " "

40 " 1½' " " "

Same quality as supplied to us in August last.

## 2. Submitting Quotation.

THE IRON & STEEL CO., LTD.,  
Manufacturers of Iron and Steel.

TELEPHONE NO 16 SHEFF 1110  
TELEGRAMS AND CABLES.  
"ACIER, SHEFFIELD"

BAR DEPARTMENT,  
SHEFFIELD,  
5 May, 19—.

Below we beg to quote you our best terms for the Specification contained in yours of the 19th March, and hope we may be favoured with your esteemed order.

The Quotation is made subject to acceptance by return of post, and to the conditions set out on the back hereof.

Yours faithfully,

For THE IRON & STEEL CO., LTD.,  
JAMES IRONSIDES,  
(Manager).

Specification Round Bar Iron as detailed by you in our "A" quality.

Your specification would weigh nearly 8½ tons.

Price. £10 5s per ton, C.I.F. Melbourne.

Extras. None.

Terms. Net payment by 90 days' Bill.

Delivery. Six weeks after receipt of order.

[Reverse side of No. 2.]

### GENERAL CONDITIONS.

1. In case of strikes, combinations of workmen, accidents, holidays, or other circumstances, causing a total or partial stoppage of the works, deliveries may be suspended without affecting the contract.

2. Material which is defective or not according to order to be replaced, but shall not form the subject of a claim for labour or any other expenditure.

3. No responsibility can be accepted for any delay in delivery, unless we specially undertake to guarantee under a penalty. Dates promised for rollings are approximate only and may be anticipated or delayed according to circumstances.

4. No responsibility for inaccuracies will be taken for any orders given per telephone.

5. If previous contracts still incomplete are broken, this contract may also be considered broken at vendors' option.

6. All payments to be made when due, as a consideration of future deliveries.

7. No order for deliveries shall be cancelled or suspended by the purchaser without the consent of the vendors.

8. No claim for short weight shall be made or allowed unless an opportunity be given to the vendors of seeing the goods re-weighed. The party proved to be in error to pay the expenses incurred thereby.

9. Where no quantities, delivery, or specification are given, it is understood that these are subject to our approval. If the whole specification quoted for be not ordered, the final quantities to be subject to the vendors' approval of final details.

10. All finished material is quoted for with the usual mill rolling, shearing and finish, etc., and with usual rolling, cutting and shearing margin, except where specially quoted otherwise. Where workmanship is undertaken, it is understood that the mill weight is charged in all cases. All testing and inspection to take place at the works and to be final there.

## 3. Indent.

*Indent B 747.*

From FRANKLIN BROS.,  
Hardwaremen, etc.,  
To THE IRON & STEEL CO., LTD.,  
SHEFFIELD, ENGLAND

Box 71468,  
MELBOURNE,  
1 Aug, 19—.

DEAR SIRS,

Please ship to Melbourne on our account the following specification of "Crown" Iron —

100 Bars 1½" Rds. 14/15 feet long.

50 " ¾" " 16/17 "

50 " 1" " " "

40 " 1¼" " " "

The above to be marked "XX Melbourne Wharf" in white paint, and shipped from Liverpool, per White Star steamer, not later than Oct. 31st, 19—

Price—£10 5s. per ton net, C.I.F. Melbourne, as quoted in yours of May 5th

Payment—Kindly draw at 90 d/s through the Union Bank of Australia, Ltd.

Yours faithfully,  
G. D. FRANKLIN.

## 4. Invoice with Certificate of Origin.

SHEFFIELD,

8 October, 19—.


MESSRS. FRANKLIN BROS.,

MELBOURNE.

BOUGHT OF THE IRON &amp; STEEL CO., LIMITED.

Iron &amp; Steel Manufacturers.

|   |                        |  |
|---|------------------------|--|
| 239 Bars                                      | Bundles Bar Iron       | MARK.                                  |
| Shipped per s.s. <i>Persic</i>                | M/R to _____           | X X<br>Melbourne Wharf.<br>(in white). |
| Bars. Bales Order dated 1 Aug. 19—. No. B 747 |                        |  |
| 97  | 1 1/2" Rls 14/15 feet. | 5 9 1 16                               |
| 52  | 1 1/2" " 15/17 "       | 15 1 24                                |
| 49  | 1" " " "               | 19 1 16                                |
| 41  | 1 1/2" " " "           | 1 4 2 12                               |
| 239   |                        | 8 8 2 12 10/5/- 86 8 3                 |

"Crown" Bar Iron branded "I. & S. ."

Terms—Net cash against 90 d/s bill.

O. L. F. MELBOURNE.

## CERTIFICATE OF ORIGIN.

*Certificate for British Goods shipped to Australia.*

I, *James Ironsides*, hereby certify that I am *manager* of *Iron & Steel Co., Ltd.*, the *manufacturers* of the articles included in this Invoice amounting to *eighty-six pounds, eight shillings and three pence*, dated *Oct. 8th, 19—* of goods supplied to *Messrs. Franklin Bros.*, and do hereby declare ~~that I am duly authorised to make and sign this Certificate on behalf of the said~~

that I have the means of knowing, and do hereby certify as follows —

- (1)—That the said invoice is in all respects true and correct.
- (2)—That every article mentioned in the said Invoice has been either wholly or partially produced or manufactured in the United Kingdom.
- (3)—As regards those articles only partially produced or manufactured in the United Kingdom:—

(a)—That the final process or processes of manufacture have been performed in the United Kingdom.

(b)—That the expenditure in material or British production <sup>and</sup> or British labour (calculated subject to the qualifications hereunder) in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state.

(4)—That in the calculation of such proportion of British production or British labour none of the following items have been included or considered —Manufacturers' profit or the profit or remuneration of any trader, agent, broker or other person dealing in the article in its manufactured finished condition, ~~costs incurred in the mere packing of foreign-made goods in, e.g., cartons or other containers,~~ cost of outside packages or any cost of packing the goods thereinto; any cost of conveying, insuring, ~~or shipping the goods subsequent to their manufacture.~~

Witness *Lucio Rimanes*  
Dated at *Sheffield*

(Signature) *James Ironsides*  
this *8th* day of *October, 19—*

## 5. Advice of Order Despatched for Shipping Office.

BAR DEPT. TO LIVERPOOL.

Goods despatched as per particulars below:

Sold to FRANKLIN BROS.,

MELBOURNE.

Your Order No. B 747

Terms: *Nel.*Delivered to..... *L. & N W. Ry. Co.*For Forwarding to .. *Canada Dock, Liverpool*To order of ..... *Iron & Steel Co.'s Liverpool Office.*For s.s. .... *Persic*M/R ..... *Yourselves.*Carriage.. .... *Paid.*Date sent . . . . . *8 October, 19—.*GROSS Weight .. *8.8.2.12.*Wagon No. . . . . *74729.*MARK . . . . . *XX (In white)**Melbourne Wharf*

Our Ref. No.

239 Bars.

## 6. Particulars for Bill of Lading.

SHIPPERS ... The Iron & Steel Co., Ltd  
 NAME OF SHIP ... *Persic*.  
 GOODS ... Two hundred and thirty-nine Packages Merchandise  
 PORT OF DESTINATION Port of Hobson's Bay, Port Philip.  
 Order, or to his or their assigns.  
 NUMBER OF COPIES .. Three.  
 DATED in Liverpool, 14 Oct, 19—.  
 MARKS AND NOS. ... XX (white)  
 Melbourne Wharf  
 239 Bars Bar Iron.  
 Gross weight ... .. 8.8.2.12 @ 23/9  
 = £10 0 2  
 plus 10% = 1 0 0  
£11 0 2

## 7. Letter requesting Insurance.

THE IRON & STEEL CO., LTD.,  
 SHEFFIELD

8 Oct, 19—.

To THE UNION MARINE INSURANCE CO., LTD.,  
 1, THREADNEEDLE STREET,  
 LONDON, E.C.

Please issue Insurance Certificate for £95.

Name of Steamer *Persic*

Voyage *Liverpool to Melbourne.*

Description of Goods with marks and numbers 239 bars of Iron  
 weighing 8.8.2 12 and marked

XX (in white  
 Melbourne Wharf paint)

Certificate to be sent to us, together with invoice for charges

Yours faithfully,

JAMES IRONSIDES,  
 Manager.





9. 80 d/s Draft.

No. <sup>1</sup>  
<sup>2</sup>  
<sup>3</sup>

£

86-8-3

Sheffield, Oct. 12th, 19—

Ninety days

after sight of this <sup>First</sup>  
<sup>Second</sup>  
<sup>Third</sup>of exchange ( <sup>First</sup> and <sup>Second</sup> <sup>Third</sup> unpaid ) pay to our order

the sum of Eighty-six pounds, eight shillings and

threepence sterling for value received.

To Messrs. Franklin Bros. per pro. Iron &amp; Steel Co.

Melbourne.

James Ironsides,

Manager.

Ad  
Valore  
Stamp  
on 1st

1/-

## 10. Letter to Bank, enclosing Documents.

THE IRON &amp; STEEL CO., LTD.

Manufacturers of Iron and Steel.

SHEFFIELD,

16 October, 19—.

THE MANAGER,

THE UNION BANK OF AUSTRALIA,

LONDON.

DEAR SIR,

We beg to enclose herewith full set of Documents as stated below covering our shipment of Bars per *Persic* to Melbourne, on account of Messrs Franklin Bros

We shall be obliged if you will pay the proceeds £84 0s. 9d. into the Manchester and Liverpool District Banking Co., Ltd. for the credit of our account with their Office of this town.

Please note our drafts are drawn under your letter of credit \_\_\_\_\_ dated \_\_\_\_\_.

We are, sirs,

Yours faithfully,

For THE IRON &amp; STEEL CO., LTD.,

Jas. Ironsides.

2 Invoices

3 Bills of Lading

2 Insurance policies.

1 Statement of Account.

1 Draft stamped.

2 Drafts unstamped.

(NOTE. Banker's discount on £86 8s. 3d. for 90 days @  $2\frac{1}{4}\%$  = £2 7s. 6d.  
£86 8s. 3d. - £2 7s. 6d. = £84 0s. 9d.)

## TRANSACTION No 7.

## Enamel.

*Buyers:—*

MESSRS. WM. BROWN &amp; SONS,

HONG KONG.

*Sellers:—*

V. R. NISH &amp; Co., LTD.,

LONDON.

1. Asking for order to be executed.
2. Indent.
3. Invoice with Declaration of Origin.
4. Order to Dock Co. *re* shipment.
5. Instructions to Shipbroker.
6. Instructions to Buyers.

7. Letter to Bank, enclosing documents.
8. Draft in Duplicate.
9. Policy of Marine Insurance.
10. Bill of Lading.
11. Specification Form.

## 1. Asking for Order to be Executed.

HONG KONG,  
21 June, 19—.

MESSRS. V. R. NISH & Co., LTD.,  
LONDON.

DEAR SIRS,

With reference to the recent visit of your traveller, Mr. Jones, we shall be pleased if you will kindly execute immediately the order for Enamels handed him, shipping the goods per mail steamer, and drawing upon us for the amount of our invoice at 90 days' sight as usual.

We enclose a copy of the indent placed with him, and remain

Yours faithfully,  
WM. BROWN & SONS.

## 2. Indent.

Order placed by Wm Brown & Sons, Hong Kong, with V. R. Nish & Co., Ltd., London.

### ENAMELS.

84 doz large tins, viz. —

12 doz. each White.

Black

Green.

Blue.

Red.

Yellow.

Cream

84 doz. small tins, same assortment.

## 3. Invoice.

PRIMER CODE USED.

TELEGRAMS: DURABLE, LONDON  
TELEPHONE: 0016 CENTRAL.

BOUGHT OF

V. R. NISH & CO., LTD.,  
Varnish, Japan & Enamel Manufacturers,

LONDON.

21 July, 19—.

MESSRS. WM. BROWN & SONS,  
Hong Kong.

|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|
| Fol. 100                               | Shipped hence per the s.s. Nile,                     |  |  |  |  |  |  |  |  |  |
| No.                                    | "Sunshine" Enamels,                                  |  |  |  |  |  |  |  |  |  |
| WB & ~                                 | f.o.b. London.                                       |  |  |  |  |  |  |  |  |  |
| 1                                      | 1 case gross 2.2.10. net 1.3 14. meas. 27 x 26 x 18. |  |  |  |  |  |  |  |  |  |
| Hong Kong                              | 28 doz. large tins, viz. :—                          |  |  |  |  |  |  |  |  |  |
|  | 12 doz. White.                                       |  |  |  |  |  |  |  |  |  |
|  | 12 doz. Black.                                       |  |  |  |  |  |  |  |  |  |
|  | 4 doz. Green.  |  |  |  |  |  |  |  |  |  |
| 2                                      | 1 case gross 2 2 17. net 1.3.25. meas do.            |  |  |  |  |  |  |  |  |  |
|  | 28 doz. large tins, viz. :—                          |  |  |  |  |  |  |  |  |  |
|  | 12 doz. Blue   |  |  |  |  |  |  |  |  |  |
|  | 12 doz. Red.   |  |  |  |  |  |  |  |  |  |
|  | 4 doz. Green.  |  |  |  |  |  |  |  |  |  |
| 3                                      | 1 case gross 2 2.9. net 1 3 12. meas do              |  |  |  |  |  |  |  |  |  |
|  | 28 doz large tins, viz :—                            |  |  |  |  |  |  |  |  |  |
|  | 12 doz. Yellow.                                      |  |  |  |  |  |  |  |  |  |
|  | 12 doz. Cream.                                       |  |  |  |  |  |  |  |  |  |
|  | 4 doz. Green.  |  |  |  |  |  |  |  |  |  |
| 4                                      | 1 case gross 2.3.19. net 2.0.16 meas 30 x 27 x 20.   |  |  |  |  |  |  |  |  |  |
|  | 42 doz small tins, viz :—                            |  |  |  |  |  |  |  |  |  |
|  | 12 doz each White, Black and Green.                  |  |  |  |  |  |  |  |  |  |
|  | 6 doz Blue.  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 5                                      | 1 case gross 2 3 16. net 2 0 15. meas. do.           |  |  |  |  |  |  |  |  |  |
|  | 42 doz small tins, viz. :—                           |  |  |  |  |  |  |  |  |  |
|  | 12 doz. each Red, Yellow and Cream.                  |  |  |  |  |  |  |  |  |  |
|  | 6 doz. Blue  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Case No. 5 contains :—                 |  |  |  |  |  |  |  |  |  |  |
| 6 showcards.                           |  |  |  |  |  |  |  |  |  |  |
| 24 tintcards.                          |  |  |  |  |  |  |  |  |  |  |
| Total :— 84 doz. large tins ... .. 8/- |  |  |  |  |  |  |  |  |  |  |
| 84 doz. small tins ... .. 5/-          |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Charges :— Bs/L 0 3 0                  |  |  |  |  |  |  |  |  |  |  |
| freight 2 10 0                         |  |  |  |  |  |  |  |  |  |  |
| primage 0 5 0                          |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| insurance ...                          |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

[Reverse side of No 3.]

I, *Thomas Robinson*, hereby certify that I am *Managing Director* of *V. R. Nish & Co, Ltd*, the manufacturers of the articles included in this invoice, amounting to *fifty-seven pounds sixteen shillings sterling*, dated *21 July, 19—*, of goods supplied to *Messrs Wm. Brown & Sons*, and do hereby declare that I am duly authorised to make and sign this certificate on behalf of the said manufacturers that I have the means of knowing and do hereby certify as follows.—

- (1) That the said Invoice is in all respects true and correct;
- (2) That every article mentioned in the said Invoice has been either wholly or partially produced or manufactured in the United Kingdom;
- (3) As regards those articles only partially produced or manufactured in the United Kingdom.—
  - (a) That the final process or processes of manufacture have been performed in the United Kingdom.
  - (b) That the expenditure in material of British production and/or British labour (calculated subject to the qualification hereunder) in each and every article is not less than one fourth of the factory or works cost of such article in its finished state
- (4.) That in the calculation of such proportion of British production or British labour none of the following items have been included or considered :—Manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition; costs incurred in the mere packing of foreign-made goods in, *e g*, cartons or other containers, cost of outside packages or any cost of packing the goods thereto, any cost of conveying, insuring, or shipping the goods subsequent to their manufacture;
- (5) (1) That with regard to goods put up in bottles or jars (if there be any such mentioned in the Invoice) that the foregoing paragraphs apply to the contents of the bottles or jars, and of the bottles or jars, and  
 (2) With regard to bottles or jars being containers of goods mentioned in the Invoice—  
 That such bottles or jars are of British manufacture, and if purchased from Bottle Exchanges have distinctive marks or features which enable me to certify to their British origin.  
 (if par. 5 (2) cannot be certified to, the Certifier should strike it out).

WITNESS, *Arthur Jenkins*,

(Signature) *T. Robinson*.

DATED at London this *21st* day of *July, 19—*.

4. Order to Dock Co. *re* Shipment.

VARNISH FACTORY,

LONDON, 20 July, 19—.

ROYAL ALBERT DOCKS.

Please to receive from V. R. NISH &amp; CO., LTD.

For Shipment *per* Str. Nile.

| Marks.                             | Nos | Description of Goods  | Tons. | Cwts. | Qrs. | Lbs |
|------------------------------------|-----|---|-------|-------|------|-----|
| <u>W B &amp; S</u><br>Hong<br>Kong | 1/5 | 5 Cases Paint ... ..  |       | 13    | 2    | 15  |
|                                    |     | <i>Please ship and advise Messrs<br/>Phillips Bros.,<br/>16, Grove Place, E.C</i> |       |       |      |     |

*Charges to Deposit a/c of V. R. Nish & Co., Ltd.*

## 5. Instructions to Ship Broker.

PRIMIER CODE USED.

TELEGRAMS: DURABLE, LONDON.  
TELEPHONE: 0016 CENTRAL.

V. R. NISH &amp; CO., LTD.

Varnish, Japan &amp; Enamel Manufacturers,

LONDON.

20 July, 19—

MESSRS. PHILLIPS BROS.,  
LONDON, E.C.

We have forwarded to R. A. Dks

The undermentioned goods to your order, which please ship per s.s. "Nile."

For our account making out Bills of Lading to "order"

| Mark              | No | Pack-<br>ages | Gross     | Net | Real<br>net. | Measurements | Con-<br>tents | Value    |
|-------------------|----|---------------|-----------|-----|--------------|--------------|---------------|----------|
| <u>WB &amp; S</u> | 1  | 1 case        | C2. 2. 10 |     |              | 27×25×18     | Paint         | £57 16 0 |
|                   | 2  | 1 "           | 2. 2. 17  |     |              | "            |               |          |
| Hong              | 3  | 1 "           | 2. 2. 9   |     |              | "            |               |          |
| Kong              | 4  | 1 "           | 2. 3. 19  |     |              | 20×27×20     |               |          |
|                   | 5  | 1 "           | 2. 3. 16  |     |              | "            |               |          |

Please also insure against all risks for £55, and send us policy in duplicate.

## 6. Instructions to Buyers.

Please address all communications to the firm.

PRIMIER CODE USED.

TELEGRAMS DURABLE LONDON.  
TELEPHONE 0016 CENTRAL.

V. R. NISH &amp; CO., LTD.

Varnish, Japan and Enamel Manufacturers,

LONDON.

25 July, 19—.

Via Siberia.

MESSRS. WM. BROWN & SONS,  
HONG KONG.

DEAR SIRS,

With further reference to your kind order of the 21st June, handed to our Mr. Jones, and confirmed by your favour of that date, we now beg to advise you that we have shipped the goods per the s.s. Nile, and herewith enclose invoice, amounting to £57 16s, for which sum we have drawn upon you at 90 days' sight, passing the draft, together with the B/L and insurance policy, through the Hong Kong and Shanghai Banking Corporation, for your kind attention in due course, as customary.

We hope these goods will arrive promptly, and meet with a quick sale. Looking forward to your further valued orders,

We remain, Dear Sirs,

Yours truly,

V. R. NISH &amp; Co, LTD.,

T. ROBINSON,

(Managing Director).



## 7. Instructions to Bankers.

Please address all communications to the firm.

PREMIER CODE USED

TELEGRAMS: DURABLE. LONDON.  
TELEPHONE: 6016 CENTRAL.

V. R. NISH & CO, LTD.

Varnish, Japan, and Enamel Manufacturers,  
LONDON.

21 July, 19—.

THE MANAGER,  
HONG KONG AND SHANGHAI CORPORATION,  
31, LOMBARD STREET. E.C.

DEAR SIR,

Enclosed we beg to hand you B/L, insurance policy, and draft, all in duplicate, as follows —

£57 16s., at 90 d/s, on Hong Kong,  
which kindly have collected, and the proceeds remitted to us in due course. Instructions are attached to the draft, and charges are to be paid by us.

Yours faithfully,

V. R. NISH & CO., LTD.,

T. ROSTRICK,

Director.



# V. R. NISH & CO., Ltd.,

## VARNISH & ENAMEL MANUFACTURERS,

London, 21 July, 19 — £ 57-16-0

At ninety days after sight ————— pay this  
 First of Exchange (Second unpaid) to the order of  
 Hong Kong & Shanghai Banking Corporation  
 the sum of Fifty-seven pounds sixteen shillings sterling  
 Value received ————— which place to our account as advised by

To Messrs. Wm. Brown & Sons,

V. R. NISH & CO., Ltd.

Hong Kong

R. J. Stephens

T. Robinson

F. Summers

DIRECTORS.

SECRETARY.

**V. R. NISH & CO., Ltd.,**

V. R. NISH & CO., Ltd.,

VARNISH & ENAMEL MANUFACTURERS.

21 July, 79 -- L<sup>0</sup> 57--16--0

**London,**

1884      ninety days after sight

At ..... ninety days after sight ..... pay this  
Second of Exchange (First unpaid) to the order of

*Hong Kong & Shanghai Banking Corporation*

the sum of Fifty-seven pounds sixteen shillings sterling

---

Value received — which place to our account as advised by

V. R. NISH & CO., Ltd.

*of Messrs. Wm. Brown & Sons,*

Hong Kong

*R. F. Stephens*

T. Robinson

F. Summers

SECRETARY.

*[A Slip at below is attached to the Draft.]*

Bill of Exchange drawn upon

WEST. William Brown & Sons

Amount, £.

20

out

days' sleep

—Surrender documents upon acceptance

Carried documents upon acceptance  
to the extent of acceptance. Store and insure goods on arrival, and advise

—In the event of non-acceptance, store and insure goods on arrival, and advise the

3.—In the event of non-payment, return a non-accepted bill of the set to agent or to whom sent.

London, and hold the accepted one to be deale

W. B. NISBETH & CO., LTD., London.

THE MANAGER,  
*Hong Kong & Shanghai Banking Corporation*

## 9. Particulars for Insurance Policy.

Insured . V. R. NISIT & Co., Ltd., London.

Amount . £55.

Rate : 5/3 %.

Date : 21 July, 19—.

Ship : s.s. *Nile*.

5 cases Enamel.

1/5

|            |
|------------|
| W. B. & S. |
|------------|

Hong Kong

At and from London to Hong Kong.

Clause: A/R.

## 10. Particulars for Bill of Lading.

21 July, 19—.

Shipped by PHILLIPS BROS.

Per s.s. *Nile*, London to Yokohama.

Goods . 5 cases Enamel.

To order.

Three Bills affirmed.

1/5

|            |
|------------|
| W. B. & S. |
|------------|

Hong Kong.

Captain. Johnson.

Dated 21 July, 19—.

# II. \* SPECIFICATION for British and Irish Goods only.

Port of London.

Ship's Name *s.s. Nile*.

*Johnson Master, for Yokohama.*

Date of Final Clearance of Ship \_\_\_\_\_

\* The Specification of Goods exported must be delivered to the proper Officers of Customs within six days from the time of the final clearance of the Ship, as required by the Customs Laws.

| Marks.  | Numbers | Number and Description of Packages | Description of British and Irish Goods, in accordance with the requirements of the Official Export List | Nett Weights or Quantities | Value † (f o b) | Final Destination of the Goods. |
|---|---------|------------------------------------|---|----------------------------|-----------------|---------------------------------|
| <div>1/5</div> <div>W. B. &amp; S.</div> <div>Hong Kong</div> | 1       | 1 case                             | <i>Enamel</i>   | cwt. qrs lbs.              |                 | <i>Hong Kong</i>                |
|   | 2       | 1 "                                | "   | 1 3 14                     |                 |                                 |
|   | 3       | 1 "                                | "   | 1 3 25                     |                 |                                 |
|   | 4       | 1 "                                | "   | 1 3 12                     |                 |                                 |
|   | 5       | 1 "                                | "   | 2 0 16                     |                 |                                 |
|   |         |                                    |   | 2 0 15                     |                 |                                 |
|   |         |                                    |   | Total Value £              | 54 12 0         |                                 |

† The "f o b.," or free on board, value should be given.

I declare that the particulars set forth above are correctly stated.

(Signed) *V. R. Nash & Co, Ltd (Exporter)* ‡

(Address) *London*

Dated *25 July, 19—*.

‡ Adding Exporter or Agent, as the case may be.

(Countersigned)

*Officer of Customs.*

## TRANSACTION No. 8.

## Rubber.

*Buyers :—*MESSRS. ADAMS & COOK,  
NEW YORK.*Sellers :—*MESSRS. HILL & DALE,  
LONDON.

1. Cablegram making firm offer.
2. Cablegram accepting offer.
3. Letter confirming offer.
4. Contract
5. Advice of shipment.
6. Invoice (3 copies).
7. Consular Invoice (3 copies).
3. Bill of Lading (2 copies).
9. Policy of Marine Insurance.
10. Bill of Exchange in Triplicate

## I. Cablegram Making Firm Offer.

TELEGRAM DESPATCHED BY HILL &amp; DALE, LIMITED.

DATED LONDON, E.C., 3 Dec, 19—.

To *Messrs. Adams & Cook, New York.*

Form No 394

| Reference | Clpher. | Translation.   |
|-----------|---------|--|
|           |         | <p>We make you firm offer of 22 cwts.<br/> Fair average quality Sheets/Biscuits<br/> 4/3½ per lb.<br/> Immediate shipment from London<br/> for prompt reply.</p> |

## 2. Cablegram Accepting Offer.

TELEGRAMS RECEIVED BY HILL &amp; DALE, LIMITED.

DATED LONDON, E.C., 3 Dec., 19—.

FROM *Messrs. Adams & Cook, New York.*

Form No. 39.

| Reference | Cipher. | Translation.  |
|-----------|---------|---|
|           |         | We accept your offer of Fair average quality Sheets/Biscuits $4/3\frac{1}{2}$ , 22 cwt. Immediate shipment. |

## 3. Letter Confirming Offer.

3 Dec., 19—.

MESSRS. ADAMS & COOK,  
NEW YORK.

DEAR SIR,

We beg to confirm Cables passed between us as per enclosed transcripts, and we are glad you have been able to accept our offer of 22 cwt. F.A.Q. Sheets Biscuit at  $4/3\frac{1}{2}$  for immediate shipment from London. Our contract is enclosed herewith.

Awaiting your advice,

We remain, dear Sir,

Yours faithfully,

HILL &amp; DALE, LTD.,

J. WEBSTER,

(Managing Director.)

## 4. Contract.

9 December, 19—.

A 1.

Sold to MESSRS. ADAMS &amp; COOK, New York.

22 cwt. F.A.Q. Bis/Sheets Plantation Rubber @  $4/3\frac{1}{2}$  per lb.  
London terms.

(Immediate shipment from London.)

Payment—Prompt Cash, or Sight Draft against Documents.

## 5. Advice of Shipment.

Finance &amp; Accounts Dept

HILL &amp; DALE, LTD, LONDON.

12 December, 19—.

MESSRS. ADAMS & COOK,  
78, WALL STREET,  
NEW YORK.

DEAR SIRS,

Referring to your Contract dated 9th inst., we beg to advise having this day shipped per s.s. *Minneapolis* 18 cases Rubber, and we have pleasure in enclosing our invoice, consular invoice, original bill of lading, and marine insurance policy in regard thereto

Yours faithfully,

HILL & DALE, LTD.,  
J. WEBSTER.

(Director.)

Enclos.—

Invoice

C. Invoice.

B/L.

Insurance Policy.



## 6 Invoice in Triplicate.

TELEGRAPHIC ADDRESS,  
"AMALGAM, LONDON"

HILL & DALE, LIMITED,  
LONDON.

INVOICE of Eighteen Cases Rubber, shipped to New York  
per s.s. "*Minneapolis*," consigned to Messrs. ADAMS & COOK,  
on account and risk of the concerned New York  
Prompt, 21 December, 19—.

Form No. 271

|  |      | A/c No. R.225/6.       | lbs ex London warehouse. | £    | s  | d. |
|--|------|------------------------|--------------------------|------|----|----|
|  | 1/17 | 17 Cases Rubber Sheets | 2383 @ 4/8½              | 511  | 7  | 1  |
|  | 1    | 1 Case Rubber Biscuits | 81 @ 4/3½                | 17   | 7  | 8  |
|  |      | 18 Cases.              | 2464 lbs                 | £528 | 14 | 9  |
|  |      | Add charges—           | £ s. d.                  |      |    |    |
|  |      | Export Port Rate ..    | 1 7                      |      |    |    |
|  |      | Bills of Lading ..     | 1 5                      |      |    |    |
|  |      | Insurance £595 ..      | 1 10 8                   |      |    |    |
|  |      | Consular Fee ...       | 10 4                     | 2    | 3  | 7  |
|  |      |                        |                          | £330 | 18 | 4  |

London—12 December, 19—.

Made R. A.

Checked } T. & W.  
Passed }





## 7. Consular Invoice.

LONDON, England, 12 December, 19—  
*purchased*

Eighteen Cases Rubber,

*Invoice of*

by Messrs. ADAMS & COOK, of New York,  
 from Messrs. HILL & DALL, Limited, of London,  
 to be shipped per s.s. "Minneapolis."

| Marks, Numbers, and Quantities.  | Full Description of Goods  | Price per unit. | Amount |    |    | Total Amount. |    |    | Consular Corrections or Remarks |
|--|--|-----------------|--------|----|----|---------------|----|----|---------------------------------|
|  |  |                 | £      | s. | d. | £             | s. | d. |                                 |
|  1/17 | 17 Cases Rubber Sheets = 2383 lbs.<br>@ 4/3½ per lb (ex<br>London warehouse) |                 | 511    | 7  | 1  |               |    |    |                                 |
|  1    | 1 Case Rubber Biscuits = 81 "<br>@ 4/3½ per lb.                              |                 | 17     | 7  | 8  | 528           | 14 | 9  |                                 |
|  | 18 Cases<br>2464 lbs.  |                 |        |    |    |               |    |    |                                 |
|  | Add charges—   |                 |        |    |    |               |    |    |                                 |
|  | Export Port Rate   | ...             |        | 1  | 7  |               |    |    |                                 |
|  | Bills of Lading  | ...             |        | 1  | 5  |               |    |    |                                 |
|  | Insurance £595   | ...             | 1      | 10 | 3  |               |    |    |                                 |
|  | Consular Fee   | ...             |        | 10 | 4  |               |    |    |                                 |
|  |  |                 |        |    |    | 2             | 3  | 7  |                                 |
|  |  |                 |        |    |    | £530          | 18 | 4  |                                 |

N B—Always state the cost of packing, and all other costs, charges and expenses

*The above invoice is correct and true.*

(Signature of purchaser or seller or agent of either.) *per pro.* HILL & DALL, Limited,  
 R. MACDONALD, Accountant.

*Reverse side of C. I.***All Blanks in these Three Columns to be filled in by Shipper. The form of**

{FORM No. 140}

Directions

{FORM No. 138}

**CONSULAR CERTIFICATE.**

(Date) 1 \_\_\_\_\_

I do hereby certify that the invoice described in the indorsement hereof was this day produced to me by the signer of the annexed declaration.

I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be, and that the prices given in the invoice agree with the actual market value or wholesale price of the merchandise described in the said invoice in the principal markets of the country at the time of exportation, excepting as noted by me upon said invoice, or respecting which I shall make special communication to the proper authorities

I further certify \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

that a fee of \$2.50 United States gold, equal to 10s. 4d., has been paid by affixing stamps to the (Local Currency) duplicate copy of this document.

Witness my hand and seal of office the day and year aforesaid

American Deputy-Consul-General,  
London, England

1. Date
2. Full names of Depoent
3. "Purchaser" or "Seller"

4. Port

5. Date

6. Depoent's Signature.

**Declaration of Purchaser or Seller  
or duly authorized Agent of  
either.**

We, *Hill & Dale, Ltd.*,

the undersigned, do solemnly and truly declare that we are the *seller* of the (Purchaser or Seller) merchandise in the within invoice mentioned and described; that the said invoice is in all respects correct and true, and was made at the place named therein, whence said merchandise is to be exported to the United States of America, that said invoice contains a true and full statement of the time when, the place where, and the person from whom the same was purchased, and the actual cost thereof, price actually paid or to be paid therefor, and all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice but such as have been actually allowed thereon; that no different invoice of the merchandise mentioned in said invoice has been or will be furnished to any one, and that the currency in which said invoice is made out is that which was actually paid or is to be paid for said merchandise

We further declare \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

We further declare that it is intended to make entry of said merchandise at the port of *New York*, in the United States of America

Dated at *LONDON, ENGLAND*, this *12th* day of *December*, 19*11*

*per pro. HILL & DALE, Limited.*

*E. MACDONALD, Accountant.*

*Reverse side of C. I.*

Invoice on the other side to be used.

PURCHASED BY IMPORTER.

LONDON, ENGLAND.

CUSTOM-HOUSE INDORSEMENT.\*

Invoice No. \_\_\_\_\_ Issued in { Triplicate.  
Quadruplicate.

Certified \_\_\_\_\_, 19—.

No. \_\_\_\_\_

Importer \_\_\_\_\_

Vessel \_\_\_\_\_

From \_\_\_\_\_

Arrived \_\_\_\_\_

Kind of Entry:

AMERICAN CONSULAR SERVICE

AT

LONDON, ENGLAND.

Date, 12 December, 19—.

Seller, MESSRS. HILL & DALE, Ltd.,  
LondonPurchaser, MESSRS. ADAMS & COCK,  
New York.

Name of vessel or railroad \_\_\_\_\_

s s. "Minneapolis."

Port of Shipment, LONDON.

Port of arrival, New York.

Port of entry, New York.

Amount of Invoice, £530 18s. 4d.

Kind of goods, Rubber.

Marks, Quantity, and Contents:

\* Consular officers will leave all of above indorsement blank. It is to be filled in only at the custom house at the port of entry.

Here mark the forms  
"Original," "Duplicate," &  
"Triplicate" respectively

Original.



Form 1

## 8. Bill of Lading.

Stamp.  
six-  
pence.**ATLANTIC TRANSPORT LINE.****LONDON TO NEW YORK.**

Offices: { **THE ATLANTIC TRANSPORT COMPANY, Ltd.**  
 38, LEADENHALL STREET, LONDON, E.C.  
 VICTORIA BUILDINGS, SWANSEA.  
**THE ATLANTIC TRANSPORT COMPANY,**  
 NEW YORK—WHITEHALL BUILDINGS, BATTERY PLACE.  
 BALTIMORE—CHAMBER OF COMMERCE BUILDING.  
 PHILADELPHIA—BOURSE BUILDING.  
 CHICAGO—4, SHERMAN STREET.  
 ST. LOUIS—CENTURY BUILDING.

**DECLARED MARKS AND NUMBERS.**

1/17

17 Cases



1

1 Case

18

| Freight of | Tons | cwt  | qrs. | lbs.   | Gross.           |      |           |                |
|------------|------|------|------|--------|------------------|------|-----------|----------------|
|            | 1    | 4    | 2    | 17     | at               | 30/- | per ton   | £1. 17:0       |
| "          |      |      |      |        | "                |      | "         | : :            |
| "          |      | feet |      | inches | "                |      | "         | : :            |
| "          |      | "    |      | "      | "                |      | "         | : :            |
| "          |      |      |      | doz.   | "                |      | per. doz. | : :            |
|            |      |      |      |        | Primage 10%      |      |           | : 3:8          |
|            |      |      |      |        | Charges advanced |      |           | -              |
|            |      |      |      |        | Total (stg)      | ...  | ...       | <u>£2. 0:8</u> |

*Further particulars for Bill of Lading.*Shipped by *Hill & Dale.*Per s.s. *Minneapolis*Goods: *18 Packages of rubber.**Messrs. Adams & Cook or their assigns.**Two Bills affirmed.*Captain: *Macdonald.*Dated: *12 Dec 19—*

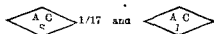
## 9. Particulars for Insurance Policy.

Jones & Brown and/or as agents.

At and from London to New York.

s.s. *Minneapolis*, sailing 12 Dec. and/or steamers and conveyances.

18 Cases rubber, marked



Valued at £595.

To pay average on each package

Rate of insurance 5/- % net.

Dated. London, 11 Dec. 19—.

## 10. Bill of Exchange.

Shillings  
Pence  
Goods

EXCHANGE FOR

£530-18-4

London, 12th Dec., 79 —

STAMP

1d.

At sight pay this First of Exchange Second  
 and Third unpaid to the order of ourselves the sum of Five hundred  
 and thirty pounds eighteen shillings and fourpence against documents at  
 current rate of exchange for demand drafts on London

Value received which place to Account.

To Messrs. Adams & Cook,

J. Webster—Director.

78, Wall Str., New York.

T. Whitaker—Secretary.

Messrs.  
Two  
Captains:  
Dated: 12

## TRANSACTION No. 9 (Exercise).

## Wool Felt Hats

Buyers :—

JAS COOK & SONS,  
· TOKENHOUSE BUILDINGS,  
ADELAIDE

London Agents :—

MARK MATTHEWS & Co.,  
FENCHURCH STREET,  
· LONDON.

Manufacturers :—

JOHN EDWARDS & Co.,  
NUNEATON.

## Particulars of Transaction.

An Adelaide firm in the usual course of business instructs its Buying Agents in London to purchase and ship a consignment of Wool Felt Hats. The order is placed with a firm of Hat Manufacturers at Nuneaton, who are asked to complete the order and forward to s.s. *Montreal* in Millwall Dock

When this is done the manufacturers send in their invoice for the Hats, and the London Agents settle the account by cheque. Mark Matthews & Co effect shipment, insurance, etc., and make out a shipping Invoice, one copy of which is sent with a letter advising shipment, and informing the buyers that a documentary draft at 60 d/s for the amount of the invoice has been drawn and negotiated through the Bank, by whom it will be presented for acceptance.

Order No : M4233.

Marks. [J C. & S.]  
Adelaide.

|                                  |   |                |
|----------------------------------|---|----------------|
| 12 doz. assorted, G2494, @ 17/9  | = | £10 13 0       |
| 1 doz. cartoons @ 6/             | = | 0 6 0          |
| 1 Case, 32 x 28 x 22, oil paper  | = | 0 8 9          |
| Net 29 lbs, Gross 3 qrs. 26 lbs. |   | <u>£11 7 9</u> |

To be ready for shipment within 14 days of receipt of order.

Payment to be made by 60 d/s draft on London.

Forwarded to s.s. *Montreal* in Millwall Dock.

Duplicate Invoices on approved form, bearing certificates, required for Customs entry.

Insurance and Stamp: 4/7. Commission 2½ %. Freight 27/6 + 10 %.  
Other charges: 17s. 10d.

## EXERCISE.

(a) Letter from buyers to London Agents ordering goods; (b) Acknowledgment of receipt of order, (c) Forwarding order to manufacturers; (d) Shipping advice; (e) Letter advising despatch of goods; (f) Manufacturer's Invoice; (g) Cheque from Agents; (h) Effect Insurance; (i) Make out Freight Note; (j) Export Invoice, (k) Letter to buyers advising shipment; (l) Draft at 60 d/s for amount of Invoice; (m) Letter to Bank.

## TRANSACTION No. 10. (Exercise).

## Llama Shirts.

An Indent is received by Mark Matthews & Co., Fenchurch Street, London, from Messrs Macgregor Bros, Rio de Janeiro, for Llama Shirts. The goods are bought of Salton Brown & Co., 123, Hope Street, Glasgow, who send in to Mark Matthews & Co. the following invoice—


123, HOPE ST.,  
GLASGOW

20 April, 19—

MESSRS MARK MATTHEWS & Co.,  
Fenchurch St., London.

Bought of SALTON BROWN & Co.,  
Manufacturers.

O/M M. 4231.

| Mark and Nos  | Particulars of Goods.                                  | Price. | £    | s  | d  |
|---|--|--------|------|----|----|
| <br>4686<br>Rio de Janeiro | R1296 8 <sup>doz</sup> Llama Shirts .. @               | 41/9   | 17   | 14 | 10 |
|   | K1293 9 " " " " ... @                                  | 45/3   | 18   | 2  | 0  |
|   | SAMPLES.   |        |      |    |    |
|   | R1296 1 doz. Llama Shirts ... @                        | 41/9   | 2    | 1  | 9  |
|   | K1293 1 " " " " .. @                                   | 45/3   | 2    | 5  | 3  |
|   | 4686<br>36 x 38 x 1.10 Case and<br>Pitch Paper lining. |        |      | 10 | 0  |
|   | Less Discount 3 % ...                                  |        | £ 40 | 13 | 10 |
|   |  |        | 1    | 4  | 5  |
|   |  |        | £ 39 | 9  | 5  |

One case forwa ded per Glasgow and South Western Ry.  
to Liverpool Docks for shipment per s.s. *Hornby Grange*.



Further particulars of shipment:—

Rate of freight—25s. and 10 per cent.

Bills of lading—2s. 6d

Insurance—6s. 3d. per cent.

Commission—2½ per cent.

Net and gross weights in kilos must be marked on packages and documents.

C.I. triplicate in English or Portuguese on special forms must be certified and signed by the merchant beneath the total.

Note C.I. are not required for samples up to £10 inclusive of charges

Invoices for goods that pay *ad valorem* duties in Brazil must contain the expenses, such as shipping charges, freight, insurance, commission, etc., as well as the value of the goods.

#### EXERCISE.

(a) State in their proper order the forms and documents which have to be made out by Mark Matthews & Co

(b) Mark Matthews & Co. draw on 24 April on Messrs. Macgregor Bros., against the invoice, at 60 d/s, documents attached, through the National Bank of Brazil. Draw the draft.

(c) Name the documents that would be handed to the Bank with this draft.

(d) Write a letter to Macgregor Bros, Rio de Janeiro, dated 24 April, advising the above shipment and draft.

#### TRANSACTION No. II. (Exercise).

##### Worsted Suitings.

##### PARTICULARS OF SHIPMENT.

*Buyers :—*

R. DANIELS,  
LIVERPOOL.

*Sellers .—*

MESSRS. ROGER & GALLET,  
ROUBAIX

*Forwarding Agents :—*

MARK MATTHEWS & Co.,  
FENCHURCH STREET,  
LONDON.

## Manufacturer's Invoice.

ROUBAIX,

20 April, 19—.

MESSRS. MARK MATTHEWS &amp; Co.


FENCHURCH ST.,

LONDON.

Bought of ROGER &amp; GALLEY,

Woollen Manufacturers,

O/ M M 4235

| Marks and Nos   | Particulars of Goods                       | Price | £  | s  | d  |
|---|--|-------|----|----|----|
|  | 395850—57½ Worsted Suitings                |       |    |    |    |
|   | " 1—64½ "                                  |       |    |    |    |
|   | " 4—56 "                                   |       |    |    |    |
|   | " 5—54½ "                                  |       |    |    |    |
|   | " 8—57½ "                                  |       |    |    |    |
|   | 200 yds. ... @                             | 4/4   | 62 | 10 | 8  |
|   | All wool, made in France.                  |       |    |    |    |
|   | 395859—56                                  |       |    |    |    |
|   | " 62—56½ "                                 |       |    |    |    |
|   | " 63—54½ "                                 |       |    |    |    |
|   | 167½ yds. ... @                            | 3/0½  | 25 | 9  | 6  |
|   | 71 % cotton, 29 % wool,<br>made in France. |       |    |    |    |
|   |  |       | 88 | 6  | 2  |
|   | Less discount 3½ % ...                     |       | 3  | 6  | 3  |
|   |  |       | 84 | 19 | 11 |
|   |  |       | 0  | 15 | 8  |
|   | Zinc-lined case, 2.10 x 2.10 x 2.9         |       |    |    |    |
|   |  |       | 85 | 15 | 7  |
|   |  |       |    |    |    |
|   |  |       |    |    |    |

The above amount includes 8/ cost of carriage to port of shipment.

## EXERCISE

(a) Write a letter from Daniels to Mark Matthews & Co. enclosing the indent, particulars of which may be obtained from the above invoice.

(b) Write out an order to Roger & Gallet for the goods, embodying the following particulars

Shipment to be made within 14 days of receipt of order.

Payment to be made by sight draft on London.

To be packed in one bale and forwarded to Royal Albert Docks to the order of R. Daniels, Liverpool

(c) Write a letter from the sellers, acknowledging the receipt of the order, and promising delivery within the time specified.

(d) Make out the invoice. Mark Matthews pay freight, insurance, and other charges, amounting to £5 17s. 10d. Commission  $2\frac{1}{2}$  per cent.

(e) Write a letter, as from Mark Matthews & Co, to the buyers, informing them that the bale has been forwarded to them per L. & N. W. Ry. and enclose the invoice.

(f) Draw up a form of Banker's draft, payable at sight, for the amount of the invoice.

(g) Write a letter from the buyers to the sellers, enclosing the draft in settlement.

(h) Make out a receipt for the amount of the draft and write a covering letter to the buyers, soliciting further orders.

### GENERAL EXERCISES.

1. What is an Indent? What is the usual routine when the agent receives the indent?

2. Write a letter asking for Shipping Instructions.

3. What is the object of a Delivery Order?

4. What are the necessary documents to have in hand before the forwarding agent can make out the invoice to the consignee?

5. Write a letter inquiring about the prices and terms of delivery respecting certain goods, and give a quotation

6. Write a letter accepting the quotation of No. 5.

7. Give an example of a merchant's Order Sheet.

8. Write a letter, as from a merchant, giving advice respecting a certain shipment to his shipping agent.

9. What are the duties of a shipping agent respecting a shipment?

10. What is the ordinary procedure when a railway company ships the goods for the merchant?

11. Distinguish between an open letter of Credit and a Documentary Letter of Credit.

12. C. D. of London received from W. & R. of Brisbane, an order for one ton of High Speed Steel at £120 per ton, f o b. Liverpool. The a/c was to be paid on presentation of C. D.'s draft at sight with documents attached, freight and charges to be paid by the consignee. Make a copy of the Bill drawn by C. D. on W & R. and state what documents would be attached to it.

13. A bill drawn in Denmark upon an English firm is marked as payable in the "middle of April." Upon what day can payment be demanded?

14. State three different classes of Securities accepted by bankers against advances to customers, and briefly describe the formalities necessary in each case between the parties when the loan is effected.

15. Explain the following —

Trade discount, Underwriting, Depreciation, Goodwill, *Del credere*, Lien, Banker's draft, on sale or return, Rebate on Bills discounted, Vouchers, Bill of Sale, Set off, *ad valorem*

16. Rule a form of invoice (putting in whatever particulars you please to give it actuality), and enter the following. —

|                            |                             |         |
|----------------------------|-----------------------------|---------|
| 3 Pcs. Sheeting 52" No. 40 | 1/62, 1/80, 1/97 = 239 yds. | at 6½d. |
| 6 " " 69" "                | 2/64, 2/66, 2/68 = 396 "    | at 9½d. |
| 5 " " 70" "                | 3/70, 2/69½ = 319 "         | at 9½d. |

Deduct 2½ % discount

17. You are an exporter of stationery, and have received an order from Melbourne for your stock lines, value, say, £100. State the procedure you would follow in getting the goods to your customer in Melbourne.

18 A merchant may quote a price for goods f.a.s., which means that the price includes the cost of conveying the goods to the ship's side. Mention five other kinds of prices commonly quoted for goods, give their commercial abbreviations and explain exactly what the prices mean.

19. "Bill of Exchange with shipping documents attached" What are these shipping documents? Describe the functions of each, and explain why the documents should be attached to a Bill of Exchange.

20 Explain as fully as you can what you understand by discounting a draft.

21. (a) Messrs. Thomas Holt & Co., of 123, Market Street, Manchester (Telegrams Holt, Manchester), have just received 10 bags of granulated sugar ordered from Messrs. Joseph Taverner & Sons, of 119, Great Cobalt Street, London (Telegrams: Grano, London). Messrs. Holt find that 5 of the bags have been seriously damaged by sea-water. Draft, in as few words as possible, a telegram from Messrs. Holt explaining the matter, and at the same time ordering another 5 bags to be despatched at once.

(b) Write a letter as from Messrs. Taverner, acknowledging receipt of the wire from Messrs. Holt and stating that 5 bags of granulated have been sent off, and that Messrs. Taverner are investigating the complaint about the damaged bags. Add any expressions you think appropriate to the occasion, and sign the letter in such a way as to show that you have power to act for Messrs. Taverner.

22 Rule a form of invoice, putting whatever headings will make it look like a real invoice, and enter the following —

|      |                |         |                   |
|------|----------------|---------|-------------------|
| 1 pc | × 27 Coating,  | 56 yds. | at 4s. 2d per yd. |
| 1 "  | 36 "           | 37 "    | at 3s 9d. "       |
| 1 "  | 0127 Trousing, | 48 yds  | at 3s 3d per yd.  |

Terms 1½ %, one month. Deduct the discount and receipt the invoice.

23 What is a Consular Invoice, and what purpose does it serve?

24. What is meant by "Crossing" a cheque, and why is it resorted to? Give three different specimen crossings, and explain the meaning of each. If you receive an open cheque made out in your name and payable to bearer, what precautions would you adopt to prevent its being wrongfully cashed?

25. Leonard & Co., of London, have sold goods to Herren Schultz und Sohne, Tiergarte, 14, Hamburg, to the value of £180 10s. Draw out a Bill of Exchange in duplicate at 10 days for the amount of Marks, payable to Leonard & Co.'s order. £1 = 20 45 mks.

26. What do the following abbreviations stand for — E.E., F.A.Q., F.O.B., M.S.S., q.v., T.T., viz., E.G.? Explain the difference between F.O.B. and C.I.F.

27. Explain what is meant by a Negotiable Instrument. Give examples.

28. Give the meaning of each of the following expressions:—Free on Board, Presenting a Bill for Acceptance, Turnover, Via.

29. Define an invoice. Mention the particulars usually given in such a document and rule and write out a specimen invoice for the following:—Buyers, Brown & Carson, 36, Love Lane, Birmingham. Sellers, Johnson & Crewe, 10, Philpot Lane, London, E.C., 3 cases Sardines, 100 in each case, at 9s 3½d. per doz.; 5 cases Tomatoes, 2 doz in each case, at 3s. 10½d per doz., 5 28-lb boxes Macaroni, at 2½d per lb., 10 boxes French Plums, 28 lbs. in each box, at 45s. per cwt. Deduct 1% and receipt the invoice.

30. Write in as few words as possible a telegram embodying the following. Kindly forward at once 5 chests Assam Pekoe, Box, No 157, by L & N. W Railway goods train, and wire if you are unable to despatch. Telegraphic address of Sellers "Roslam, London"; Buyer, John Wright, 16, Colquitt Street, Liverpool. State the cost of the telegram.

31. Explain the expression "In case of need with X, Y & Co.," and say what a holder of a bill must do before taking advantage of the instructions implied in this expression.

32. What are certificates of origin?

33. What do you understand by a *trade mark*, and what advantage does a business derive from adopting one?

34. Explain as fully as you can the words *without prejudice* which sometimes appear at the head of a communication.

35. Write a letter to a contractor who requests to be allowed to amend an estimate by reason of an error of omission having been made.

36. Write a letter (in English) to a French friend in Paris, explaining to him the ordinary routine in England as regards (1) Postal Orders, (2) Money Orders, and (3) Telegraphic Remittances.

37. What are the meanings of the following abbreviations?

c/o., c.i.f., L/C, ££, 12 mo, ult.

38. Write a letter to the newly-appointed Manager of a Branch, instructing him as to the chief duties that he will be expected to perform.

39. How should the cheques, payable as follows, be indorsed—

(a) Pay John Brown & Co., Ltd, or order.

(b) Pay Mr. Lloyd Roberts, or order. (Note.—Mr. Lloyd Roberts is dead, and Mr John Williams is his executor.)

(c) Pay Mr. John and Mrs. Maria Jones, or order.

(d) Pay \_\_\_\_\_ or order

40. Give an illustration of a non-negotiable Bill of Exchange.

41. Explain fully the term "our draft" as applied in banking.

42. A cheque endorsed to you by the payee is returned from your bank marked "refer to drawer." What would you do with it?

43. A silk merchant in France (J. Mariette) has sold silk to an English merchant in London (W. Jones) for £500. He wishes to place that amount to his credit with his correspondent in England (F. Williams). Draw the bill (in English) showing how he could do this, and show what

safeguard he could adopt to prevent the return of the bill to him in case W. Jones dishonours it.

44. Explain the following terms:—Private firm, public company, "small profits quick returns," glut in the market, tariff, warehousing system.

45. What do you know about:—Freight, Charter-party, Bill of Exchange, Credit note, Clean receipt, Hypothecation?

46. Explain the following abbreviations.—A/C, A/S, B/E, B/L, C.I.F., 3m/d, T.T., U/Wrs, I.O.U., F.O.B.

## CHAPTER X.

### HIS MAJESTY'S CUSTOMS AND EXCISE.

#### The Customs as an Institution.

In all probability the Customs Department, and its work, is the least known of any of the great Departments of State in the United Kingdom. The popular idea of the Customs Officer is that he is an official clad in a smart blue uniform, whose only duty is to wait for travellers coming off ships, and ransack their belongings, for any small quantities of tobacco, spirits or scent that they may have bought, because those luxuries are cheaper abroad than in this country. In olden days the detection of the smuggler was his chief occupation, and one that was fraught with great danger, for the smuggler then was a desperate character, who stopped at nothing to bring his nefarious and illegitimate trade to a successful issue. In those times smuggling was carried on by shiploads, the vessel awaiting a favourable opportunity, such as a cloudy moonless night, to drop anchor close to the shore, and hurriedly discharge its cargo of contraband: then, ware the unfortunate Customs Officer who happened to attempt to bring the smuggler to justice. The officer always went about his duty armed, and miniature battles often resulted when the officer's path crossed that of the smuggler.

The Customs Department really became a well organised department with the passing of the Customs Consolidation Act of 1876. Before that its records are somewhat irregular and romantic. From then until 1909 it existed as one Department of State, the Excise being its co-partner in collecting the greater part of the Revenue of this country. At that date, the two departments were amalgamated under the title of "His Majesty's Customs and Excise," with a joint Board of Commissioners at the Custom House, Lower Thames Street, London. The duties of the Customs side of the Department

are many and varied, the majority of the staff working quietly and unostentatiously among the docks and warehouses of our great ports.

The Customs are installed at every port in the United Kingdom that has any shipping business at all. Each port has its own Custom House, which is controlled from the headquarters in London. Its business consists chiefly of the superintending of the discharge of vessels from foreign countries. The examination of the whole of the cargoes, whether free or dutiable, and if the latter, assessing and collecting the amount of duty chargeable. Each port is in charge of a Collector, who also acts as Registrar of Shipping, Collector of Light Dues, Paymaster to the Royal Naval Reserve, and Receiver of Wreck.

The greater and more important side of the Customs work is in connection with the cargoes carried to the United Kingdom from foreign countries, and when it is mentioned that over 10,000 ships arrive from foreign ports, and discharge their cargoes in London alone, annually, the magnitude and importance of the work of the Customs Officer will be readily understood. The law enacts that every vessel arriving in Great Britain from a foreign country must, within twenty-four hours of its arrival, make a report at the Custom House of its cargo, whether it is for Home Use, or is in transit for other countries. The owners or their agents then have to pass entries for their goods, describing the nature of the goods, number of packages, quantity and value. From this data the officer has to check and examine the whole of the cargo. He has to examine all foodstuffs and carry out the provisions of the Food and Drugs Act. He also has to keep a careful watch for manufactured articles, which in any way infringe the Merchandise Marks Act. We look to him in connection with this Act to protect our manufacturers from having similar goods to their own placed on our markets as British products when in reality they are made abroad, and are almost invariably an inferior and cheaper article. This is often a very delicate business, as the ways of defeating the Merchandise Marks Act are various and ingenious, so that at times the Customs Officer has almost to argue a case for law in his examination of foreign manufactured goods before he can pass them as "cleared."

We also rely on him to see that no vessel is allowed to



proceed to her berth, that has recently had on board any case of plague, yellow fever, small-pox, or other infectious disease. The captain must produce to the officer his "Bill of Health," and should it not be a clean one, the ship is at once placed in quarantine, under the charge of the Medical Officer of Health for the port.

Perhaps the least obtrusive, least known, and yet the largest business connected with the Customs is the work in connection with bonded warehouses. The law enacts that all goods liable to duty, shall pay that duty upon importation. But the Commissioners have power, with the sanction of the Lords of the Treasury, to permit merchants to warehouse such goods, without the duty being paid, until the actual time that they are required for Home Consumption. These bonded warehouses have to be specially approved for the purpose, and are under the direct supervision of the Officers of Customs, and are secured with Crown locks. The warehouses are never open unless an officer is in charge, and the keys are never out of the custody of the Customs. This privilege confers a great boon on merchants, as it means that millions of pounds sterling are in circulation which otherwise would be lying idle. Attempts at fraud in connection with bonded warehouses are very few and far between, as the merchants have to enter into a very large bond, commensurate with the size of the warehouse, and the nature of the goods stored, which bond is liable to forfeiture in the case of any fraudulent dealings.

A detailed account of how the officers work in assessing duty, the many privileges given to merchants, operations that are allowed to be performed, the various conditions that are applicable at every turn in connection with the Customs Department and the merchants, would perhaps fill a volume.

It is surprising that the work is carried on between the public and the Crown with such little friction, and it speaks volumes for the zeal, efficiency, and tact shown by the officers in the execution of their duty, that such friction is reduced to practically an irreducible minimum.

### The Customs Operations.

Dutiable goods warehoused in a bonded warehouse may be left without payment of the duty until required for consumption,

and they may be operated on under supervision of Crown officers and in accordance with the governing regulations.

Before an operation is performed, a notice stating the exact nature and terms of the proposed operation and containing a specification of the goods as when last warehoused must be prepared and signed by the proprietor. This notice must be on the approved operation warrant, Form 509A for dry and 500A for wet goods.

The operations allowed on **Wet Goods** are as follows:—

**Vatting.**—Putting together Wines or Spirits into a vat to obtain uniformity of character.

**Blending.**—Putting together Wines or Spirits of similar sorts.

**Mixing.**—(This is only allowed for Exportation.) Putting together Wines or Spirits of different sorts.

**Racking.**—Drawing off Wines or Spirits from one cask or vessel into another.

Wines from operations can only be put into casks of the minimum capacity of quarter casks (28 to 30 gallons) for Home Consumption or 7 gallons for Exportation.

Spirits in casks of a minimum capacity and containing not less than nine gallons liquid either for Home Consumption or Exportation.

Wines may be racked from the lees and Spirits racked off bright. The lees or sediment may be destroyed, or if so requested the lees may be exported with the wine or be duty-paid.

Wines or Foreign Spirits not sweetened may be mixed, but sweetened Spirits or Liqueurs can only be mixed with special permission of the Commissioners of Customs and Excise and then for Exportation only.

**Reducing.**—Lowering the strength of Spirits by the addition of water.

There is no provision in the law allowing this, but it is sanctioned in Customs warehouses in the case of Spirits intended for Exportation in cask, or for fortifying Wines under the Customs Consolidation Act, sec. 95. Spirits may be reduced with water for Bottling, Exportation, or Stores, or for Fortifying purposes, but are inadmissible for Home Consumption except in bottle.

**Filling.**—The making good of natural waste in casks of Wines or Spirits by the addition of similar liquor.

**Sparkling.**—Still Wine may be made Sparkling in Bond by an approved process and may be bottled subsequently for Home Consumption or Exportation. If cleared for Home Consumption the duty payable is as for Sparkling Wine imported in bottle. The date of importation being reckoned as the day when made Sparkling.

**Fortifying.**—Foreign Wine may be fortified with Spirit for Home Consumption provided that the Wine is not raised to a greater degree than 40 degrees of proof spirit, and for Exportation beyond 40 degrees, provided it is proved to the satisfaction of the Board that climatic influences render it necessary for the preservation of the Wine. The Spirits allowed to be used are:—

(a) Foreign Spirits unsweetened.

(b) " " mixed in Bond for Exportation.

(c) British plain Spirits.

(d) Spirits of Wine.

British Cider and Perry and British Wines may be fortified similarly, but must be at once removed for exportation in original casks.

**Bottling of Wines and Spirits.**—To be done in a warehouse or compartment specially approved for the purpose. Spirits may be reduced with water as required, and the bottles used for Home Consumption may be imperial or reputed quarts or pints. Each case packed must contain one or more dozen quarts or two or more dozen pints and the liquid quantity must be not less than 1·78 gallons. Wines can only be bottled for Exportation.

**Disgorging Wines**—Removing sediment from effervescing Wines.

**Starting.**—Wines and Spirits may be started into casks when necessary on written application to the Board.

The losses allowed on operations are, except in the case of Bottlings, 1 per cent. For Botthings, 2 per cent. is allowed. All remnants from operations must be immediately duty-paid or used in another operation.

The operations allowed on Dry Goods are:—

**Bulking**—Putting together the whole of a parcel of Tea, Coffee, or Cocoa into one bulk and afterwards returning same to packages.

Ledger No \_\_\_\_\_ Folio \_\_\_\_\_

## WARRANT—WET GOODS FOR OPERATION.

PORT, London.

\*To the Officer in charge of A Vault

Notice is hereby given to <sup>+</sup> rack the undermentioned *Hogshead Brandy into 2½ casks.*†Insert "pick," "blend," or  
"bottle," etc., as requiredStation No \_\_\_\_\_  
Month and Year \_\_\_\_\_

STATION, London Dock.

Signature of Proprietor } *Thomas Williams.*  
 or his Agent }  
 Address, 45, Duke Street, W.  
 Date, 12 2.14.

## \*LANDING OR WAREHOUSE ACCOUNT

517  
518  
519  
520

| RE EXAMINATION                     |                         |                 |                             |                  |                    |                  |              |                             |                           |                                       |                    |                  |
|------------------------------------|-------------------------|-----------------|-----------------------------|------------------|--------------------|------------------|--------------|-----------------------------|---------------------------|---------------------------------------|--------------------|------------------|
| Bondar's Name,<br>Rotation<br>Pate | Marks<br>and<br>Numbers | Content, Ullage | Hydro-<br>meter<br>Strength | Obscura-<br>tion | Actual<br>Strength | Proof<br>Gallons | Deficiencies |                             | Registrar<br>and<br>Folio | Date of<br>completion<br>of Operation |                    |                  |
|                                    |                         |                 |                             |                  |                    |                  | Ullage       | Hydro-<br>meter<br>Strength |                           |                                       | Actual<br>Strength | Proof<br>Gallons |
|                                    |                         |                 |                             |                  |                    |                  |              |                             |                           |                                       |                    |                  |

|                                 |         |     |      |           |    |           |      |  |  |  |  |  |
|---------------------------------|---------|-----|------|-----------|----|-----------|------|--|--|--|--|--|
| <i>F. Smith</i><br>1913<br>7826 | CR<br>3 | 60½ | 52.5 | 4 p<br>13 | 10 | 4 p<br>08 | 50.3 |  |  |  |  |  |
|---------------------------------|---------|-----|------|-----------|----|-----------|------|--|--|--|--|--|

Number and date c' H C. warrant on which chargeable deficiency, if any, is paid \_\_\_\_\_

\*To be filled up by the Merchant

No 500a.

Officer.

Date.

[Actual size : 13 in. x 10 in. Colour . pale green ]

Ledger No. \_\_\_\_\_ Folio \_\_\_\_\_  
**WARRANT—DRY GOODS FOR OPERATION.**

Station No. \_\_\_\_\_  
 Month and Year \_\_\_\_\_  
 STATION, *London Dock.*

POINT, *London.*

\*To the Officer in Charge of *B Floor*

Notice is hereby given to *Replace* the undermentioned *24½ cases Currants into 4 cases each containing 32 x 7-lb. tins.*

Signature of Proprietor } *F. Jones & Co.*  
 or his Agent }

Address, *24, Moor Lane, E.C.*  
 Date, *8.4.14.*

RE-EXAMINATION.

\*LANDING OR WAREHOUSE ACCOUNT

| Importer's Name,<br>Residence, Date | Marks and<br>Numbers | Gross          | Tare | Net        | Sample | Gross | Tare | Net | Loss    |         | Increase | Operations,<br>Register,<br>and Folio | Date of<br>completion<br>of<br>Operation. |
|-------------------------------------|----------------------|----------------|------|------------|--------|-------|------|-----|---------|---------|----------|---------------------------------------|---|
|                                     |                      |                |      |            |        |       |      |     | Allowed | Charged |          |                                       |   |
| <i>J Brown &amp; Co</i>             |                      |                |      |            |        |       |      |     |         |         |          |                                       |   |
| <i>Il</i>                           |                      |                |      |            |        |       |      |     |         |         |          |                                       |   |
| <i>8459</i>                         | <i>Choice</i>        | <i>Average</i> |      | <i>Net</i> |        |       |      |     |         |         |          |                                       |   |
| <i>ex Vostizza</i>                  | <i>Il</i>            | <i>9.3.</i>    |      | <i>10</i>  |        |       |      |     |         |         |          |                                       |   |
| <i>(in) Patras</i>                  | <i>Pct 500</i>       |                |      |            |        |       |      |     |         |         |          |                                       |   |

Number and date of H.O. warrant on which chargeable deficiency, if any, is paid \_\_\_\_\_

\*To be filled up by the Merchant

No. *509A.*

Date \_\_\_\_\_

Officer, \_\_\_\_\_

[Actual size 13 in x 10 in. Colour: pale green.]

**Repacking.**—Coffee, Cocoa, or Tea may be repacked for Home Consumption.

Tea of the same or different countries may be blended and repacked for Home Consumption, Exportation, or Stores, or it may be compressed for Exportation only.

The operations allowed on Tobacco are repacking, drying garbling, butting and blending, and in all cases the refuse will be secured by the Crown.

**Denaturing.**—Tea may be denatured and manufactured into Caffeine and Tobacco into Nicotine.

## CHAPTER XI.

### EXPORTS.

#### How to be dealt with in regard to Customs Regulations.

For all goods deposited in Bonded warehouses which it is desired to export, the exporter must prepare a warrant giving full particulars of the goods as at time of importation, or receipt into warehouse from another station, and also Bond sufficient to cover double the duty chargeable, for their production at the place of shipment.

Bond is given at the Custom House and the Bond warrant is taken to the officer at the station where the goods are lying. The officer, after seeing that the particulars are correct, re-examines the goods, writes off allowed losses, or charges duty in the case of excessive losses, and authorises delivery. Goods going direct to a vessel in the same port are sent in charge of a licensed lighterman or carman who takes the necessary documents with him.

In the case of Spirits or Tobacco the exporter must also prepare a Request Note, which, when signed by the officer, becomes the permit for the removal of the goods, and accompanies them to their destination, to prevent possible seizure by Excise authorities on route.

Goods removed to other ports for shipment are conveyed either by rail or steamer and at the exporter's risk in case of loss.

In cases of non-delivery of goods to the officers at the exporting vessel, the exporter must show cause why his Bond should not be put in suit, and if a satisfactory explanation is not given within seven days the duty must be paid. If the duty is not paid the case is reported to, and dealt with, by the Commissioners of Customs and Excise.

Before goods may be shipped as stores the vessel must be

entered outwards, Bond must be given in the penalty of double the duty for the due shipment and disposal of the goods, and a Stores Authority signed by the master or owner produced

### Drawback.

The system of Drawback payable by the Commissioners of Customs and Excise is very beneficial to manufacturers in this country who use dutiable articles in the course of their manufactures. It provides that goods which are exported and have already paid duty shall, on exportation, have that duty refunded. For instance, Coffee, roasted and ground in the United Kingdom, would, on exportation, be entitled to the drawback on the amount of raw coffee used in the process; or Cigarettes would be entitled to the duty on the amount of tobacco used in their manufacture.

Drawback is allowed on Tobacco, Beer, Coffee, Sugar and sugar goods, in the Customs, and on British Beer, Spirits, Methylated Spirits, Glucose, and Saccharin in the Excise Department. On plain British Spirits (Whiskey) and on British Compounded Spirits an allowance of 3d. or 5d. per gallon is allowed on exportation but no drawback.

It is most important that the person claiming drawback should see that his claim is correct, for if on examination there is found to be a discrepancy, the goods are liable to forfeiture, and the penalty on the claimant is £100 or treble the amount of drawback as the Commissioners see fit.

### Customs Formalities Respecting Specifications.

The exporter of goods for which no bond is required must produce to the proper Officer of Customs within six days of the final clearance of the exporting vessel a specification according to the nature of the goods exported. There are two forms (29 and 30) for British and Irish and Foreign and Colonial goods.

The Customs Authorities are empowered to call for Invoices or Bills of Lading for the goods at any time within twelve months of the shipment to verify the accounts, and the exporter is liable to a penalty of £5 if the particulars given in the specification are found to be inaccurate.



**\*SPECIFICATION for British and Irish Goods only.**

No. 29 (Sale.)

Port of London

Ship's Name *Arana*Robertson Master, for *Algoa Bay*Date of Final Clearance of Ship *17 March 1914.*

\* The Specification of Goods exported must be delivered to the proper Officers of Customs within six days from the time of the final clearance of the Ship, as required by the Customs Laws

| Marks                         | Numbers | Number and Description of Packages | Description of British and Irish Goods, in accordance with the requirements of the Official Export List  | Net Weights or Quantities   | Value † (f o b)                       | Final Destination of the Goods. |
|-------------------------------|---------|------------------------------------|--|---|---------------------------------------|---------------------------------|
| <b>AB</b><br><i>Algoa Bay</i> | 605/6   | 3 Cases                            | <i>Two Cases containing</i><br><i>Apparel Woolen o/s</i> ...<br><i>Washed Cottons</i> ...<br><i>Cotton Hosiery. Stockings &amp; Socks</i> ...<br><i>" Manufactures unwashed, Pillow Cases</i><br><i>Unbleached linens</i> ...<br><i>Worsted Mixed Stuffs</i> ...<br><i>Woolen Mixed Flannels</i> ... | <i>650 yards</i><br><i>25 doz. pairs</i><br><br><i>100 yards</i><br><i>40 "</i><br><i>140 "</i> | £<br>2<br>12<br>8<br>3<br>3<br>2<br>5 | <i>Algoa Bay</i>                |
|                               |         |                                    |  | Total Value .. £  | 35                                    |                                 |

† The "Lo b." or free on board, value should be given

I declare that the particulars set forth above are correctly stated.

(Signed) *J Brown & Co.†*Dated *20 March, 1914.*

(Countersigned)

(Address) *Darbycan, E G.*

† Acting Exporter or Agent, as the case may be

[Actual size. 13 in. x 8 in

Colour. white.]

\_\_\_\_\_  
Officer of Customs.

*Example of Specification for Foreign and Colonial Goods.*

**\*SPECIFICATION for Foreign and Colonial Merchandise free of Duty, No. 30 (Sale).**  
**or on which all Duties have been paid.**

Port of *London*

Ship's Name *Stanley Hall*

*Dickson, Master, for Algoa Bay.*

Date of Final Clearance of Ship *17 March, 1914.*

\* The Specification of Goods exported must be delivered to the proper Officers within six days from the time of the final clearance of the Ship as required by the Customs Laws

| Mark.   | No.   | Number and<br>Description of<br>packages | Description of Foreign and Colonial Merchandise<br>in accordance with the requirements of<br>the Official Import List | Country whence<br>goods were<br>consigned when<br>imported | Net weights<br>or quantities | Value †<br>(f o b.)   | Final<br>Destination of<br>the Goods |
|---|-------|--|---|--|------------------------------|-----------------------|--------------------------------------|
| <u>Ali &amp; Co.</u><br><i>Algoa Bay</i>                | 605/8 | 2 packages                               | Two packages containing<br>Fancy goods ... ..<br>All Silk Broad Stuffs<br>Silk Mixed Ribbons .<br>" Laces . . . . .   | France<br>Japan<br>Switzerland<br>France                   | 50 yds.                      | £<br>7<br>3<br>8<br>6 | <i>Algoa Bay</i>                     |
| † The "f o b." or free on board, value should be given. |       |  |   |  |                              | Total Value           | 24                                   |

I declare that the particulars set forth above are correctly stated

(Signed) *J Jones & Co. (Exporters).* ‡

(Address) *Barbican,*

‡ Adding Exporter, or Agent, as the case may be.

See. 23778, Exportation Code, par. 260.

[Actual size: 13 in. x 8 in. Colour: pink]

Dated *20 March, 1914.*

(Countersigned)

Officer of Customs and Excise.

# I. For Direct Exportation.

The documents required are Warrant 504 for Dry Goods or Warrant 496 for Wet Goods together with an appropriate Shipping Bill (64).

*Example of Warrant (504)—Dry Goods for Exportation*

Ledger No \_\_\_\_\_ Folio \_\_\_\_\_

Port *London.*

Station *Surrey Dock.*

Number \_\_\_\_\_

Month and Year *4, 1914.*

## DRY GOODS FOR EXPORTATION.

| Register and Folio   | Ship and Date of Importation, or Customs Rotation and Year, and Importer's Name | Country whence Goods were consigned when Imported | Number and description of Packages and Goods | Import Marks and Numbers | Export Marks and Numbers          | Final destination of Goods | Sample. | Landing Weight    | Rs Weight         | Officer | Date |
|----------------------|---|---|--|--------------------------|-----------------------------------|----------------------------|---------|-------------------|-------------------|---------|------|
|                      | <i>Bengal</i><br><i>18.1.13</i><br><i>273</i><br><i>J. Jones &amp; Co.</i>      | <i>Italy</i>                                      | <i>Two boxes</i><br><i>Figs</i>              | <i>J J</i><br><i>1/2</i> | <i>R B &amp; C.</i><br><i>1/2</i> | <i>New York</i>            |         | <i>1</i> <i>2</i> | <i>1</i> <i>2</i> |         |      |
| Value for Export £20 |   |   |  |                          |                                   |                            |         |                   |                   |         |      |

[Actual size . 11½ in. × 11 in      Colour buff.]

[Attached to Warrant 504]

## II. WAREHOUSEKEEPER'S ORDER.

To the Warehousekeeper at *Surrey Dock*,  
 Deliver for Exportation as under—

Station Number

Month and Year *4, 1914.**J. Jones & Co* Exporter.

| Ship and date of Importation,<br>Customs, Rotation and Year,<br>and Header & Name | Number of Packages in words with description of<br>goods | Landing Marks and Numbers. | Date of delivery from Warehouse<br>To be filled in by the Warehousekeeper. |
|---|--|----------------------------|--|
| <i>Bengal</i><br><i>18 1. 13</i><br><hr/> <i>97d</i><br><i>J. Jones &amp; Co</i>  | <i>Two boxes Figs.</i>                                   | <i>J J</i><br><i>1/2</i>   |  |

\_\_\_\_\_  
 Officer of Customs and Excise.\_\_\_\_\_  
 Date

[Reverse side, Warrant 504.]

# DRY GOODS FOR EXPORTATION.

## I. WARRANT.

Station *Surrey Dock*

Notice is hereby given by *Messrs J Jones & Co*, of *289, Mark Lane, E.C.*, to export under General Bond dated *7.4 14*

in the Ship *Orinoco*, bound to *New York*, lying at *Tilbury Dock*, and to be removed by Licensed\* *Lighterman* *Carran*

[The description of the goods, and the quantity in words] *Two cases containing one hundredweight and two quarters figs* liable to the duty of £0 10 6

Signature of the Exporter } *for J. Jones & Co*  
or his Agent } *T. Drown.*

Collector's  
No  
Date.

This is to certify that Bond has been given for the due exportation of the goods as above.

Name of proposed Surety *T White.*

Occupation *Carrman.*

Address *1, Road Lane, E.C*

Collector.

Date.

For warehousing particulars see Indorsement  
\* I elect when inapplicable

*C & E. No 504.* Warehousing Code, para. 537—545.

Sec. 1, 13.

*Example of Warrant (496)—Wet Goods for Exportation.*

Ledger No. \_\_\_\_\_

Folio \_\_\_\_\_

Port *London.*

Station *Surrey Dock.*

Number \_\_\_\_\_

Month and Year \_\_\_\_\_ 19—

# WET GOODS FOR EXPORTATION.

Ship and date of Importation, } *Mavis 30 13*  
Customs Rotation and Year } *7551*

Country whence Goods were } *France*  
consigned when imported }

Bondor's Name *F. Williams.*

Number and description of } *Two cases Still Wine (Claret) ne 30° I. I. B*  
Packages and Goods }

## LANDING ACCOUNT

| Register and Folio                | Export Marks and Numbers | Final Destination of Goods | Import Marks and Numbers | Content   | Ullage    | Hydrometer Strength | Observation       | Actual Strength | Gallons |
|-----------------------------------|--------------------------|----------------------------|--------------------------|-----------|-----------|---------------------|-------------------|-----------------|---------|
|                                   | <i>SC 1/2</i>            | <i>Hamburg</i>             | <i>FW 1 1/2 2</i>        | <i>ea</i> | <i>12</i> | <i>Reputed</i>      | <i>Quarts = 4</i> |                 |         |
| Value free on board for Export £5 |                          |                            |                          |           |           |                     |                   |                 |         |

## RE-EXAMINATION

| Bugs | Wet | Ullage | Hydrometer Strength | Actual Strength | Proof Gallons | Deficiencies.    |
|------|-----|--------|---------------------|-----------------|---------------|------------------|
|      |     |        |                     |                 |               | Allowed. Charged |
|      |     |        |                     |                 |               | Officer Date     |

[Actual size: 10 in x 11 in Colour: buff]

[Attached to Warrant 496.]

## II. WAREHOUSEKEEPER'S ORDER.

To the Warehousekeeper at *Surrey Dock*.

Deliver the undermentioned for Exportation to *Hamburg*.

Station Number

Month and Year. 191 .

Exporter *F. Williams*.

| Ship and date of Importation,<br>or Customs Notification and year,<br>and Bonded name | Number of Packages in words with description<br>of goods | Landing Marks and Numbers. | Date of delivery from Warehouse.<br>To be filled in by the Warehousekeeper. |
|---|--|----------------------------|---|
| <i>Matts</i><br>8.9 13<br>7251<br><i>F. Williams</i>                                  | <i>Two Cases Claret<br/>Wine</i>                         | <i>F W 1/2</i>             |   |

\_\_\_\_\_  
Officer of Customs and Excise.

\_\_\_\_\_  
Date.

[Over,

[Reverse side of Warrant 495]

## WET GOODS FOR EXPORTATION.

### I. WARRANT.

Station *Survey Dock.*

Notice is hereby given by Mr *F Williams*, of *17, Hoe Street, W.*, to export (under General Bond, dated *17.1.13*) \* in the Ship *Storm*, bound to *Hamburg*, lying *en river*, and to be removed by Licensed \* *Lighterman* *German*

Quantity and description of goods (in words) *Two cases Claret Still Wine @ France, I. I. B. no 30° liable to the duty of £1*

Signature of the Exporter }  
or his Agent }

This is to certify that Bond has been given for the due Exportation, as above.

Name of the proposed Surety *F Brown.*

Occupation *Auctioneer.*

Address *3, Cheapside, E C*

For Warehousing particulars see an Instrument.

\* Date & when inapplicable

Collector's

No.

Date

Collector.

Date

No 406. Warehouse Code, para. : 537-546.

Sec.  $\frac{40234}{1912}$



*Example of Shipping Bill for Wet Goods as Merchandise.*

No. 64 (Sale)

# SHIPPING BILL FOR <sup>DRY</sup>WET GOODS AS MERCHANDISE.

\* Ex-  
the words  
that do  
not apply



## UNDER BOND.

|   |                    |  |             |                                       |  |                                   |           |
|---|--------------------|--|-------------|---------------------------------------|--|-----------------------------------|-----------|
| Port or Collection <i>London</i>                  |                    | Station No.  |             |                                       |  |                                   |           |
| District <i>Surrey Dock.</i>                      |                    | Month and Year   |             | <i>191 .</i>                          |  |                                   |           |
| Export } <i>Storm</i>                             |                    | Master   |             | <i>for Hamburg</i>                    |  |                                   |           |
| Ship } <i>Entord Outwards 11-4-14</i>             |                    | Bond given   |             | <i>8-4-14</i>                         |  |                                   |           |
| Station <i>River</i>                              |                    | Lighterman   |             | <i>White</i>                          |  |                                   |           |
| Conveyance <i>Lighter</i>                         |                    | Garman   |             | <i>F. Williams Exporter or Agent.</i> |  |                                   |           |
|   |                    |  |             | <i>17, Hoe Street, W. Address</i>     |  |                                   |           |
| Shipping Marks and Numbers, and Final Destination | Number of Packages | Description of Goods   | Quantity    |                                       | Country whence goods were consigned when imported. | Rate of drawback (if any) claimed | Value     |
|   |                    |  | Wet Goods   | Dry Goods.                            |  |                                   |           |
|   |                    |  | Gallons, &c | qrs lbs                               |  |                                   |           |
| <i>SC 1/2 Hamburg</i>                             | <i>Two</i>         | <i>N B — These goods must be produced to the Officer of Customs and Excise at time of Shipment, and any Short-shipment notified.</i><br><i>Claret Still Wine @ France</i><br><i>L.I B ne 30°</i> | <i>4</i>    |                                       | <i>France</i>                                      |                                   | <i>£5</i> |
| TOTAL   | ...                |  |             |                                       |  | Officer.                          | Date.     |

[Example of Shipping Bill—(continued).]

declares that the quantity, description, and value of the goods entered in this Shipping Bill are correctly stated\*  
*further declares that the goods are of British-Manufacture, and claim*  
*Drawback etc.*

\* Strike out words in italics if not required.

F. Williams Exporter or Agent.

Port \_\_\_\_\_

Date \_\_\_\_\_ 191 .

Received the above-mentioned packages on board }  
 this ship.

Particulars of Examination }  
 and Certificate of Shipment }  
 to be inserted here.

\_\_\_\_\_ { Master, Mate, or  
 \_\_\_\_\_ { authorised person.  
 \_\_\_\_\_ { Countersignature of Officer  
 \_\_\_\_\_ { of Customs and Excise.

Export Officer.

N.B.—The Lightermen or Carmen are particularly required to give immediate notice to the Export Officer if any of the above-mentioned Goods be sent out of the Vessel, and on no account to take them to any other Ship than the one above-named without his permission.

Exportation Code, paragraphs 40 and 134.

Sec. No.  $\frac{41344}{1912}$

[Colour: White. Size: 15½ in. x 9½ in.]



*Example of Request Note (Tobacco).*  
**Request Note and Permit or Certificate.**

Excise No. 529.

I Request a Permit to remove from  
 to Mr \_\_\_\_\_ of \_\_\_\_\_  
 to be sent out at the \* \_\_\_\_\_  
 Dated \_\_\_\_\_ 19— \_\_\_\_\_

County of \_\_\_\_\_  
 Unmanufactured Tobacco specified below;  
 noon, and conveyed by \_\_\_\_\_  
 Signed by \_\_\_\_\_

| Packages |         | Tobacco     |  | Packages |         | Tobacco    |  |
|----------|---------|-------------|--|----------|---------|------------|--|
| Marks    | Numbers | Net Weights |  | Marks    | Numbers | Net Weight |  |
|          |         |             |  |          |         |            |  |
|          |         |             |  |          |         |            |  |
|          |         |             |  |          |         |            |  |
|          |         |             |  |          |         |            |  |
|          |         |             |  |          |         |            |  |
|          |         |             |  |          |         |            |  |

The proper duties having been paid or secured by Bond, the above-named Tobacco may be delivered.  
 Time allowed

Dated  
at

in the

19—, noon.

Officer.

\* Insert description of packages.

No 521. { Warehousing Code, par. 223  
 { Importation Code, par. 370.  
 Secy., Customs GS77/1909.

[Colour: Blue.

Size: 8½ in. x 6½ in.]

## 2. For Removal to another Port for Immediate Exportation.

Warrant 508 for Dry or 499 for Wet Goods A despatch is forwarded by the officer who delivers the goods to the port of shipment, where the local agent of the exporter presents a Shipping Bill and makes a request on the despatch to ship the goods by a certain steamer.

*Example of Warrant (508)—Dry Goods for Removal for Immediate Exportation.*

# **DRY GOODS FOR REMOVAL FOR IMMEDIATE EXPORTATION.**

Warehouse *Surrey Dock.*

Number \_\_\_\_\_  
Month and Year \_\_\_\_\_ 19—,

Bonder's Name *Charles Williams.*

Ship and date of Importation, or } *Crane* 17 2 14  
Customs Rotation and Year } 205

Country whence goods were Con } *Spain*  
signed when imported } }

Number and description of } *Three cases Raisins.*  
Packages and Goods } }

| Register and Folio. | Export Mark and Number | 1 final Destination of Goods | Landing Mark and Number | Gross | Tare | Sample | Delivery Weight | Difference. |       |
|---------------------|------------------------|------------------------------|-------------------------|-------|------|--------|-----------------|-------------|-------|
|                     |                        |                              |                         |       |      |        |                 | More.       | Less. |
|                     | C E<br>1/3             | Rotterdam                    | C W<br>1/3              | 3 21  | — 21 | —      | 3 21            | —           | —     |
| Value for Export £2 |                        |                              |                         |       |      |        |                 | Officer     |       |
|                     |                        |                              |                         |       |      |        |                 | Date        |       |

[Colour: Yellow. Size. 11½ in. x 9 in.]

[Attached to Warrant 508.]

## II. WAREHOUSEKEEPER'S ORDER.

To the Warehousekeeper at *Survey Dock*.Deliver for Removal for }  
immediate Exportation }*Folkestone.*

The undermentioned Goods —

Remover *T Whale*.Warehouse Number \_\_\_\_\_  
Month and Year \_\_\_\_\_ 19—.

| Ship and date of Importation, or<br>Customs Rotation and Year | Sender's Name     | Description of Goods and Number of<br>Packages in words | Export Marks and<br>Numbers | Import Marks and<br>Numbers |
|---|-------------------|---|-----------------------------|-----------------------------|
| <i>Crane</i> $\frac{14}{265}$                                 | <i>C Williams</i> | <i>Three Cases Raisins</i>                              | <i>C E</i><br>1/3           | <i>C W</i><br>1/3           |

THE ADDRESS OF THE CONSIGNEE is NOT to  
be written on the Official Card; nor is it to appear  
on any package delivered by virtue of this Order.

Officer of Customs

Date

[Reverse side, Warrant 508]

# DRY GOODS FOR REMOVAL FOR IMMEDIATE EXPORTATION.

Collector's  
No. \_\_\_\_\_  
Date \_\_\_\_\_

## I. WARRANT.

Station *Surrey Dock.*

Notice is hereby given by Mr. *T. White*, of *7, Hall Street, Finsbury*, to remove (under General Bond dated 3.4.13),\* by [conveyance] rail, to the Port of *Folkestone*, for immediate Exportation to *Rotterdam*, and to be removed by Licensed\* Lighterman-*Garman*

*Jones* the undermentioned Goods, viz —

*Three cases containing one hundredweight Raisins, liable to the duty of £1*  
the quantity in words)

Consigned at the } *F. Smith*  
Port of Shipment }

Signature of the Exporter } *for T. White,*  
or his Agent } *S. J.*

This is to certify, that Bond has been given for the due removal to, and exportation from, or rewarehousing at the above Port of the above Goods, within \_\_\_\_\_ days from the date hereof.

Name of proposed Surety *F. Thomson.*

Occupation *Solicitor.*

Address *54, Cannon St., E C*

Port \_\_\_\_\_

Collector or  
Clerk of the  
Bonds.

For Warehousing particulars see endorsement  
• Delicts when inapplicable

No 508

{ Accounts Code, paragraphs 207-8.  
Warehousing Code, paragraphs 537-46, and 549-559.  
Secretary, Customs, No. <sup>18874</sup> 1906

[Colour: Yellow. Size 11½ in. x 9 in.]

*Example of Warrant (499)—Wet Goods for removal for Immediate Exportation.*

Lodger No \_\_\_\_\_ Folio \_\_\_\_\_

Port or Collection *London.*  
Station *Survey Dock.*  
Number \_\_\_\_\_  
Month of Year *19--.*

## WET GOODS FOR REMOVAL FOR IMMEDIATE EXPORTATION.

Country whence goods were  
consigned when imported }  
Final Destination of Goods }  
Number and description of }  
Packages and Goods }  
*From e*  
*Buenos Ayres.*  
*One ½ Cask Brandy.*

### LANDING OR WAREHOUSE ACCOUNT (To be filled in by the Merchant)

| Sender's Name,<br>Residence, Date                       | Marks and<br>Numbers   | Content   | Volume         | Observation | Actual<br>Strength | Proof<br>Gallons |
|---|------------------------|-----------|----------------|-------------|--------------------|------------------|
| <i>E. White &amp; Co</i><br><i>7 9 18</i><br><i>409</i> | <i>F W</i><br><i>5</i> | <i>31</i> | <i>30 5 10</i> |             | <i>0</i>           | <i>31 1</i>      |

Difference + or -  
when warehoused  
on measured volume  
No of samples  
taken since last  
warehoused

Register and  
Folio.

### RE EXAMINATION.

| Export<br>Marks and<br>Numbers | Volume | Hydrometer<br>Strength | Actual<br>Strength | Proof<br>Gallons | Deficiencies<br>Allowed | Charged | Warrant<br>Book and<br>Folio |
|--------------------------------|--------|------------------------|--------------------|------------------|-------------------------|---------|------------------------------|
|                                |        |                        |                    |                  |                         |         |                              |

Officer.  
Date.

Value for Export £42.



[Attached to Warrant 492.]

## II. WAREHOUSEKEEPER'S ORDER.

To the Warehousekeeper at *Surrey Dock*

You may deliver for Removal to } *Southampton*  
for Immediate Exportation }

Station Number

Month and Year

191 .

The undermentioned Goods —

Exporter *F. White & Co.*

| Number and Description of Packages<br>and Goods in words. | Broker's Name            | Notation and Year. | Import Marks and<br>Numbers | Export Marks and<br>Numbers | Date of Delivery<br>(to be filled in by the<br>Warehousekeeper) |
|---|--------------------------|--------------------|-----------------------------|-----------------------------|---|
| <i>One 1 Cask Brandy</i>                                  | <i>F. White &amp; Co</i> | <i>L3<br/>100</i>  | <i>F1P<br/>5</i>            | <i>SC<br/>1</i>             |   |

THE ADDRESS OF THE CONSIGNEE is NOT to be written on the Official Card, nor is it to appear on any package delivered by virtue of this Order

Officer of Customs and Excise,

Date

[Reverse side, Warrant 499.]

**WET GOODS FOR REMOVAL FOR IMMEDIATE EXPORTATION.**

## I. WARRANT.

Station Surrey Dock.

Notice is hereby given by F. White & Co.,  
of 72, Thames Street, E.C.,

to remove (under General Bond dated 16.12) \* by [conveyance] Rail to the Port of Southampton for Immediate Exportation  
to *Buenos Ayres* and to be removed by Licensed \* <sup>-Lighterman-</sup> <sup>-Carman</sup> While the undermentioned Goods, viz. :—

The description of the Goods and the quantity in words.] *One ½ cask containing forty proof galls. Brandy,*

Agent at the Port } Name Charles Williams,  
of Shipment. } Address 2. Dock Head

Signature of the Exporter } F. White & Co.  
or his Agent. } F. IV.

This is to certify that Bond has been given for the due removal to, and exportation from, or re-warehousing at the above Port of the above Goods, within \_\_\_\_\_ days from the date hereof.

| Name of proposed Surety | F. Jones, |
|-------------------------|-----------|
|                         |           |

Occupation Mason.

Address 3, Road Lane, E.C.

Collector.

Port LONDON.

Date 19—.

**For Warehousing particulars see Indemnity.**

- Delete when inapplicable

No. 499. Warehousing Code, para.: 597—546 & 548—559. G O. (Customs) <sup>13</sup>/<sub>1911</sub>,  
Part II, par. 53 & G O. (Excise) <sup>13</sup>/<sub>1912</sub>, par. 9. Sec. Customs, No. <sup>18624</sup>/<sub>1819</sub>.

[Colour: Yellow.

Size: 11 1/2 in. x 9 in. 7

## 3. For Shipment as Stores direct.

Warrant 505 for Dry or 497 for Wet Goods together with Shipping Bill (G4).

*Example of Warrant (505)—Dry Goods for Ship's Stores.*

| DRY GOODS FOR SHIP'S STORES. |   |                            |   | Warehouse Survey Dock,<br>Number | Month and Year 19—. |
|------------------------------|---|----------------------------|---|----------------------------------|---------------------|
| Register and<br>folio        | Ship and date of Importation or Cask no. Re-<br>tation and Year and Bond's Name | Import Marks and<br>number | Number and description of Packages and Goods<br>in words. | Quantity<br>delivered            |                     |
|                              | <p>Swift <math>\frac{8.1.14}{240}</math></p> <p>J. Jones &amp; Co.</p>          | C<br>209                   | One Chest Indian Tea                                      | cwt. qrs lbs<br>1 1 0            | Officer<br>Date     |

[Attached to Warrant 505.]

## II WAREHOUSEKEEPER'S ORDER.

To the Warehousekeeper at *Survey Dock*

Deliver for Ship's Stores as under —

Warehouse Number

Month and Year 19—.

*T. Williams Merchant.*

| Ship and date of Importation or Customs Declaration<br>and Year and Bonded Name | Number and description of Packages and Goods in words. | Import.                            |            |
|---|--|------------------------------------|------------|
|   |  | Marks.                             | Numbers.   |
| <p>Swift <math>\frac{8 \ 1.14}{240}</math></p> <p><i>J. Jones &amp; Co.</i></p> | <p><i>One Chest Indian Tea</i></p>                     | <p><i>O</i></p>                    | <p>209</p> |
|   |  | <p>Officer of Customs<br/>Date</p> |            |

[Reverse side, Warrant 505]

## DRY GOODS FOR SHIP'S STORES.

For all Dry Goods.

## I. WARRANT.

Station *Survey Dock.*

Notice is hereby given to ship under General Bond dated 7.2.1911\* as stores in the Ship *Tigris*, bound to *New Zealand*, lying at *London Dock*, to be removed by Licensed *Lighterman* } *White* the undermentioned Goods.

Number and description of Packages and Goods, with quantities allowed, in words at length.

*One chest Indian Tea containing one hundredweight and one quarter* liable to the Duty of £3 10s 0d.

Date 7.4.14

Signature of authorised person for T. Williams

*J. Brown.*

Address 6, Smith Street, E.C.

Bond in force

For Warehousing put out as see Indorsement

\* Delete when inapplicable

Collector.

No 505 {Accounts Code, paragraph 207.

{Warehousing Code, paragraphs 537-546

Date

Secy., Customs, No. <sup>2348</sup>1907

[Colour Pink Size: 11½ in x 9 in.]

*Example of Shipping Bill for Goods as Stores.*

Port of

**SHIPPING BILL FOR GOODS AS STORES.**

|  |  |   |             |
|--|--|---|-------------|
| UNDER INLAND REVENUE BOND.             |  | UNDER CUSTOMS BOND.                     |             |
| Collection                             |  | Warehouse                               | Surrey Dock |
| District                               |  | Number                                  |             |
| Station                                |  | Month and Year                          | 19—.        |
| Date                                   |  |   |             |
| Export Ship <i>Tigris</i> Master _____ |  | for New Zealand                         |             |
| Entered Outwards 6.4.14                |  | Bond given <i>General</i>               |             |
| Station <i>London Dock</i>             |  | Lighterman <i>White</i>                 |             |
| Conveyance <i>Lighter</i>              |  | Carmen _____                            |             |
|  |  | <i>T. Williams</i> Exporters or Agents. |             |

| Marks, Nos., and<br>Rotation No | Number and<br>Description<br>of Packages | Quantities | Goods      | Particulars of Importation   |
|---------------------------------|--|------------|------------|--|
| C 209<br>14<br>210              | One Chest                                | 1 1 0      | Indian Tea | Sutft $\frac{8 \ 1 \ 14}{210}$<br><i>J. Jones &amp; Co.</i>  |
| Total                           |  | Granted    |            | <div> <div>_____ Officer</div> <div>_____ Date</div> <div>Searcher<br/>(Out Ports only)</div> </div> |

\* For Goods ex Customs Warehouse at Port of Shipment the Shipping Bill must be signed by the Officer in charge of the Accounts.

Received the above-mentioned Packages on } \_\_\_\_\_ { Master  
board this Ship \_\_\_\_\_ 19—, } or Mate

Particulars of Examination and Certificate }  
of Shipment to be inserted here }

\_\_\_\_\_ Export Examining Officer

N B—The Lightermen or Carmen are particularly required to give immediate notice to the Export Examining Officer if any of the above-mentioned Goods be shut out of the Vessel, and on no account to take them to any other Ship than the one above-named without his permission.

No 64—G. O. <sup>44</sup> 1893 and G A <sup>57</sup> 1897.

[Colour. Buff. Size: 13½ in × 8½ in]



[Attached to Warrant 509]

## II WAREHOUSEKEEPER'S ORDER.

To the Warehousekeeper at *Swirey Dock*,Deliver for removal to }  
for Ship's Stores } *Southampton*.

The undermentioned Goods —

Warehouse Number

Month and Year *August, 1913.*Remover *C. Smith*

| Ship and date of Importation or Customs Return and Year | Sender's Name   | Description of Goods, and Number of Packages in words | Import Marks and Numbers   |
|---|-----------------|---|--|
| <i>Stork 1913 1285</i>                                  | <i>C. Smith</i> | <i>One bag Coffee</i><br><i>One box Raisins</i>       | <i>R X I</i><br><i>Finest selected</i><br><i>M M</i><br><i>Denta</i> |

THE ADDRESS OF THE CONSIGNEE IS NOT TO BE WRITTEN ON THE OFFICIAL CARD; NOR IS IT TO APPEAR ON ANY PACKAGE DELIVERED BY VIRTUE OF THIS ORDER.

Officer of  
Customs  
Date



# DRY GOODS FOR REMOVAL FOR IMMEDIATE SHIPMENT AS STORES.

I. WARRANT (509)

Station *Surrey Dock*

Notice is hereby given by *Mr C Smith*, of *18, West Street, W C*, to remove under General Bond dated *14 1 12\** by [conveyance] *rail*, to the Port of *Southampton* for immediate and direct shipment as stores on board the ship *Caroline*, bound to *West Indies*.

No. of Men *26*, and to be removed by Licensed *Richard L. & S. W. Railway*, the undermentioned Goods, viz.:—

[The description of the Goods and the quantity in words] *One bag Coffee and one bag Beans*, liable to the duty of £1.

Consignee at port } *E. Williams* Signature of the Remover } *Charles Smith*  
of Shipment. } or his Agent }

This is to certify that Bond has been given for the due arrival and delivery of the Goods to the proper Officers of Customs at the above Port within days from the date hereof.

Name of proposed Surety *Charles Williams*.  
Occupation *Auctioneer*.  
Address *4, Mark Lane, E C*.

\* For warehousing particulars see Indorsement.  
Delete when inapplicable.

Collector  
or  
Clerk of the  
Bonds.

day of

19—.

No. 509. { Accounts Code, par. 207  
{ Warehousing Code, pars 537-546.

Secy. Customs, No. *1927*  
*67*.

[Colour. Orange. Size 11½ in. x 9 in.]

*Example of Warrant (500) for Wet Goods for removal for Immediate Shipment as Stores.*

# WET GOODS FOR REMOVAL FOR IMMEDIATE SHIPMENT AS STORES.

Warehouse *Surrey Dock.*

Number \_\_\_\_\_

Month and year *April, 1914.*

Ship and Date of Importation or Customs Rotation and Year } *Bottled in Bond  $\frac{14}{7}$ .*

Bonder's Name *J. White*

Number and Description of Packages and Goods } *One case Whiskey. B P. Spirits.*

## TANDING ACCOUNT

## RE-EXAMINATION

| Register and Folio | Import Marks and Numbers           | Content  | Ullage      | Hydrometer Strength | Obscuration      | Actual Strength | Proof Gallons | Bung | Wet | Ullage | Hydrometer Strength. | Actual Strength. | Proof Gallons | Deficiencies      |          |
|--------------------|------------------------------------|----------|-------------|---------------------|------------------|-----------------|---------------|------|-----|--------|----------------------|------------------|---------------|-------------------|----------|
|                    |                                    |          |             |                     |                  |                 |               |      |     |        |                      |                  |               | Ald.              | Charged. |
|                    | <i>B <math>\frac{14}{7}</math></i> | <i>3</i> | <i>1 cs</i> | <i>cong</i>         | <i>12 botts.</i> | <i>—</i>        | <i>—</i>      |      |     |        |                      |                  |               |                   |          |
|                    |                                    |          |             |                     |                  |                 | <i>1 89</i>   |      |     |        |                      |                  |               |                   |          |
|                    |                                    |          |             |                     |                  |                 |               |      |     |        |                      |                  |               | Officer.<br>Date. |          |

[Colour: Orange.]

Size. *11½ in. x 9 in*

[Attached to Warrant 500]

## II. WAREHOUSEKEEPER'S ORDER.

To the Warehousekeeper at *Surrey Dock.*

Deliver for Removal to } *Liverpool.*  
for Ship's Stores.

The Undermentioned Goods —

Warehouse Number

Month and year *April, 1914.*

Remover *Brown & Johnson.*

| Ship and Date of Importation or Customs Rotation and Year | Owner's Name    | Description of Goods and Number of Packages in words | Import Marks and Numbers.          |
|---|-----------------|--|------------------------------------|
| <i>B. 14<br/>Y</i>  | <i>J. White</i> | <i>One case Whiskey<br/>B.P. Spirits</i>             | <i>B. 14<br/>Y</i><br><br><i>3</i> |

THE ADDRESS OF THE CONSIGNEE is NOT to be written on the Official Card, nor is it to appear on any package delivered by virtue of this Order

Officer of Customs.

Date.

EXPORTS.

# WET GOODS FOR REMOVAL FOR IMMEDIATE SHIPMENT AS STORES.

## I. WARRANT (500)

Station Survey Dock.

Notice is hereby given by Messrs Brown & Johnson, of 18, Water Hill, W.C., to remove under General Bond dated 4th April, 1914\* by [conveyance] Steamer, to the Port of Liverpool for immediate and direct shipment as stores on board the ship Lake Michigan, bound to New York. No of Men 46, and to be removed by Licensed Lighterman L. & N. W. Railway Carman

the undermentioned Goods, viz — One case D P Spirits.

[The description of the Goods and the quantity in words.]

Consignee at port { Wm Wilson.  
of Shipment {

liable to the duty of £2 10s 0d.

Signature of the Remover { for Brown & Johnson, T. Smith.  
or his Agent.

This is to certify that Bond has been given for the due arrival and delivery of the Goods to the proper Officer of Customs at the above named Port within - ——— days from the date hereof.

Name of proposed Surety F. Simpson.

Occupation Selector.

Address Water Lane, E C

For Warehousing particulars see endorsement

\* Delete when inapplicable

Collector  
or  
Clerk of the  
Bonds.  
19—.

day of

No. 500. { Accounts Code, para. 207.  
{ Warehousing Code, para 537—546

Secy. Customs, No. 1903  
1903

### Exportation of Explosives and Inflammable Goods.

Goods of the above description are classed as dangerous or hazardous, and special care must be taken by exporters in the shipment of them. The Port of London Authority publish a list, which may be had on application, showing the goods which may or may not be sent to the docks for shipment, and also a description of the manner in which they must be packed and marked.

Dangerous goods, such as ammunition, dynamite, etc., can only be shipped at approved places and under Board of Trade regulations. On no account must they be taken into dock.

Hazardous goods are of three classes. (a), (b), (c)—

(a) Must be taken direct from conveyance to ship.

(b) Must be shipped the same day as received, being stowed on the open quay in the meantime.

(c) May be stored in approved places until ship is ready to receive them.

All the above goods must be stowed so that they are easily accessible in case of fire, and application must be made to broker in all cases for a special stowage order.

The Customs regulations require that a special form of specification be prepared for explosives (Forms 26 and 27) before shipment. On receipt of this specification a Stamp Note is issued. This accompanies the goods as a permit to the exporting vessel.

## CHAPTER XII.

### IMPORTS

Goods brought into this country must be reported by the master of the importing vessel and entered by the owner or his representative before possession of them can be obtained. This report is known as the **Ship's Manifest** and gives a detailed description of the whole of the cargo. Until goods are properly entered, examined, and the duties leviable, if any, paid, they are nominally the property of the Crown and must on no account be removed without permission. This refers to all goods, free or dutiable.

**Free goods** must be entered in duplicate, and in accordance with the Official Import List, on Form 23. One copy, which is known as the "Bill" is kept for Statistical purposes, and the other, which becomes the "Warrant," is forwarded to the station where the goods are to be examined. If on examination the goods are found to agree with the report and entry, as to quantity, description, etc., the officer issues an "Out of Charge Note" which releases them.

## Example of Entry for Free Goods.

Collector's No. and Date.

## ENTRY FOR FREE GOODS.

Port LONDON.

Dock or Station

Importer's Name and Address *J. Jones & Co., 11 Strand, W.O.*This space is for the use of  
the Officers of Customs and  
Excise

Examination.

| Ship's Name.                    | Master's Name   | Rotation No. | Date of Report. | Port or Place of Shipment<br>of Goods.                          |
|---------------------------------|---|--------------|-----------------|---|
| <i>Gardensia</i>                | <i>Brown</i>  | <i>1142</i>  | <i>2/3/14</i>   | <i>Amsterdam</i>  |
| Marks<br>and Nos.               | No of Packages and Description of Goods, in accordance<br>with the Official Import List |              | Quantity.       | Value*<br>£   |
| <i>J. J. &amp; Co.<br/>1/10</i> | <i>Ten Cases Cameras<br/>Scientific Instruments</i>                                     |              | <i>10 doz.</i>  | <i>£65</i>  |
|                                 |   |              |                 | † Name of place<br>whence Goods<br>consigned.<br><i>Germany</i> |

I enter the above Goods as free of Duty, and declare the above particulars to be true

Dated this 3rd day of March, 1914 } (Signed) for *J. Jones & Co.**W. Davis.*

Importer or his Agent.

Importation Code, pars. 565-7, 575, 577 and 581. Secy Customs, No.  $\frac{1914}{1120}$ 

\* (1) In the case of goods which are landed at a quoted price, the value to be stated in this Entry should be the prime cost with the freight and insurance added ("c i f" value).

(2) When the goods are consigned for sale, the value to be given should be the latest sale value of such goods

† Note.—The place whence the Goods were consigned is not necessarily the place of origin, but it is the place from which the Goods were procured by the importer, i.e., the place of last ownership.

[Size 10½ in. x 8½ in. Colour . White.]

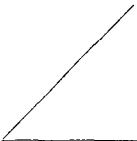
*Example of Out of Charge Note.***OUT OF CHARGE NOTE.**The following Goods ex *Gardensia*

5/3/1914.

Captain *Brown* from *Amsterdam*

are examined and delivered out of Charge of the Customs and Excise.

| Mark                  | No   |
|-----------------------|------|
| <i>J. J. &amp; Co</i> | 1/10 |

*Ten Cases Cameras*


Signed

Examining Officer

Quantity required for Statistical purposes.

No. 130.

[Size: 8½ in. x 4½ in

Colour: Buff ]

**Dutiable goods** may be entered in two ways, either by "Prime Entry" (Form 22), i.e. by payment of the duty on the estimated or Bill of Lading quantity before examination, any excess or deficiency being afterwards adjusted in the case of overpayment by the issue of an "Over-Entry Certificate" or in the case of short-payment by a "Post Entry" (Form 22 is used as for Prime, giving quantity and amount of money paid only) or by Warehousing Entry (Form 46), i.e. the goods being placed in a Bonded Warehouse, there examined and brought to account, and released on payment of the duty by "Home Consumption Warrant" Form 495 for wet goods, 501 for Tea, 503 for Tobacco, and 502 for other Dry goods. As these documents are similar in form, 495 only is inserted. These entries must also be in duplicate for Statistical purposes.



No 22 (Sale)

# ENTRY FOR HOME USE EX-SHIP.

Port of Importation } London  
 Name and address of Merchant paying the Duty } Thomas Williams & Co, 590, Cannon Street, E.C.  
 Dock or Station. Surrey Dock

191

(If Post) Prime Entry No.          dated         

| Ship's Name   | Date of Report. | Master's Name | Port or place of Shipment of Goods. |
|---------------|-----------------|---------------|-------------------------------------|
| <i>Bengal</i> | <i>8/4/14</i>   | <i>Brown.</i> | <i>Masori.</i>                      |

| Marks and Number | Place and Country of destination in United Kingdom for Unmanufactured Tobacco and Spirits only | Number of Packages and Quantity in Words and Description of Goods in accordance with the Official Import List | Name of place whence Goods consigned | Quantity in figures | * Value | £ | s | d. |
|------------------|--|---|--------------------------------------|---------------------|---------|---|---|----|
| C.F. 1/2         |  | Two cases Claret Still Wine ne 30°<br>I I B Each 12 reputed quarts<br>= 100 Gallons.                          | Italy.                               | 4 galls             |         | — | 9 | —  |

I declare the above particulars to be true.

Total amount of Duty payable on this Entry ...

Collector's No and Date

Date 11/4 1914.

(Signed) for T. Williams & Co., Importer or his Agent  
J. J.  
 (1) In the case of goods which are invoiced at a quoted price, the value to be stated in the Customs Entry should be the prime cost with the freight and insurance added ("c i f" value)  
 (2) When the goods are consigned for sale, the value to be given should be the latent sale value of such goods

Importation Code, paragraph 543, Secy. Customs, No 2,000 1907

[Size: 10 in. x 8½ in. Colour. Blue]

*Example of Entry for Warehousing.*

No 46 (Sale).

**ENTRY FOR WAREHOUSING.**

(Importation Code, para 544, and Warehousing Code, para. 303.)

**Port LONDON.**

Dock or Station *Surrey Dock*

Importer's Name } *Thomas Williams & Co., 589, Cannon St., E.C.*  
and Address }

Collector's No. and date



| Ship's Name    | Date of Report | Port or Place of Shipment of Goods |
|----------------|----------------|------------------------------------|
| <i>Martin.</i> | <i>8 4 14</i>  | <i>Lisbon.</i>                     |

| Marks and Nos             | No. of Packages | Description of Goods in accordance with the Official Import List | Quantity Net          | * Value £ | † Name of place whence Goods consigned |
|---------------------------|-----------------|--|-----------------------|-----------|--|
| <i>R &amp; L<br/>1 12</i> | <i>12</i>       | <i>Twelve Casks Claret Wine.<br/>Strength unknown</i>            | <i>Galls.<br/>576</i> | <i>72</i> | <i>Portugal.</i>                       |

I enter the above Goods to be Warehoused in Warehouse, and declare the above particulars to be true.

\* Note—(1) In the case of goods which are invoiced at a quoted price, the value to be stated in the Customs Entry should be the prime cost with the freight and insurance added ("c.i.f." value).

(2) When the goods are consigned for sale, the value to be given should be the latest sale value of such goods.

† The place whence the Goods were consigned is not necessarily the place of origin, but it is the place from which the goods were procured by the Importer, i.e., the place of last ownership.

Dated this *8th* day of *April* 1914.

Sec., Customs and Excise

(Signed) for *Thomas Williams & Co.,*  
*J. J.*

Importer or his Agent.

[Size 9½ in. x 7½ in.

Colour: White]

Lodger No. —

folio —

# I. WARRANT 495—WET GOODS FOR HOME CONSUMPTION.

Collector's { No. \_\_\_\_\_ Date \_\_\_\_\_ }  
 To the Officer in charge of Surrey Dock.  
 Notice is hereby given to deliver the undermentioned \*  
 \* Number and Description of } Four Casks Vermouth Still Italian  
 Packages and Goods to be seized } Wine n c 30°

Signature of Proprietor or his Agent H. F. Edwards.  
 Address 17, Toiler Lane, E.C.  
 Date 2nd April 1914.

Port or Collection London  
 Station Surrey Dock  
 Number \_\_\_\_\_  
 Month and Year April, 1914

Landing or Warehouse Account (to be filled in by the Merchant)

| Sender's Name,<br>Rotation, Date | Marks and<br>Numbers | Content | Ullage | Observation | Actual<br>Strength | Proof<br>Gallons | Register<br>and Folio. | Difference + or<br>- when war-<br>ranted on<br>measured ullage | Number of<br>samples taken<br>since last<br>warehouse | Re-examination. |     |        |                        |                    |                   |                       |          |                               |  |  |  |  |
|----------------------------------|----------------------|---------|--------|-------------|--------------------|------------------|------------------------|--|---|-----------------|-----|--------|------------------------|--------------------|-------------------|-----------------------|----------|-------------------------------|--|--|--|--|
|                                  |                      |         |        |             |                    |                  |                        |  |   | Bung            | Wet | Ullage | Hydrometer<br>Strength | Actual<br>Strength | Proof<br>Gallons. | Deficiency<br>Allowed | Charged. | Warrant<br>Block<br>and Folio |  |  |  |  |
| T. Edwards & Co                  | T. H. & C.           |         | 57 55  |             |                    |                  |                        |  |   |                 |     |        |                        |                    |                   |                       |          |                               |  |  |  |  |
| 1913                             | 1                    | 57      | 55     |             |                    |                  |                        |  |   |                 |     |        |                        |                    |                   |                       |          |                               |  |  |  |  |
|                                  | 2                    | 56      | 55     |             |                    |                  |                        |  |   |                 |     |        |                        |                    |                   |                       |          |                               |  |  |  |  |
|                                  | 3                    | 56      | 55     |             |                    |                  |                        |  |   |                 |     |        |                        |                    |                   |                       |          |                               |  |  |  |  |
|                                  | 4                    | 57      | 55     |             |                    |                  |                        |  |   |                 |     |        |                        |                    |                   |                       |          |                               |  |  |  |  |
|                                  |                      |         | 221    |             |                    |                  |                        |  |   |                 |     |        |                        |                    |                   |                       |          |                               |  |  |  |  |

s. d.  
 Duty at 1 s. per gal. 13 16 3  
 Bottling charges — — —  
 Total 13 16 3

[Size: 10 in. x 9½ in. (or with detachable portions 15½ in. x 9½ in.).

Received the sum of Thirteen pounds,  
sixteen shillings and three pence.

Collector of Customs and Excise.  
 Colour: White ]

[These two detachable slips appear side by side at the foot of the Warrant 495.]

## II. MEMORANDUM TO BE RETAINED BY COLLECTOR.

Collector's { No. \_\_\_\_\_  
Date \_\_\_\_\_

Station *Surrey Dock*

Paid by *H F Edwards*

Description of Goods *Wine*

|                  |    |    |   |
|------------------|----|----|---|
|                  | £  | s  | d |
| Duty             | 13 | 16 | 3 |
| Bottling charges | -  | -  | - |

Total 13 16 3

C and E No. 495

Warehousing Code, paras 496-505

See 40296  
1913

NOTE.—If the duty is paid on Gross Payment Receipt this Memorandum is not required and should be detached

## III. WAREHOUSEKEEPER'S ORDER.

Station Number \_\_\_\_\_

Month and Year 4 1914.

To the Warehousekeeper at *Surrey Dock*

You may deliver the undermentioned goods, provided that they are actually removed from the Warehouse before any addition has been made to the duty chargeable

| Number and description of Packages and Goods in words | Owner's Name              | Rotation and year | Marks                | Numbers    | Date of delivery (to be filled in by the Warehousekeeper). |
|---|---------------------------|-------------------|----------------------|------------|--|
| Four Casks <i>Vermouth</i><br><i>Wms no 307.</i>      | <i>T Edwards &amp; Co</i> | 1913<br>—<br>2825 | <i>T. E &amp; C.</i> | <i>1/4</i> |  |

*H. F Edwards* { Name of Firm  
paying Duty.

\_\_\_\_\_  
Officer of Customs and Excise.

\_\_\_\_\_  
Date.

The governing factor ruling the choice between these two entries is that of urgency. By entering goods on "Prime Entry," release is obtained immediately it is ascertained by examination that the duty has been covered, whereas, when goods are warehoused, some delay is caused by the preparation and payment of duty by Home Consumption Warrant. The advantage derived by entering goods for warehousing is that duty need not be paid until they are actually required for consumption. Warehoused goods may also be removed to other Bonded Warehouses or exported without payment of the duty.

Goods which the importer cannot, from the information in his possession, describe as is necessary for complete entry, may be entered at the Custom House by "Bill of Sight" (Form 21). When the nature of the goods has been found by examination the Bill of Sight must be endorsed in the Form of Free, Prime, or Warehousing Entry, or any two or all of them and dealt with as above.

British dutiable goods exported and re-imported within five years are entered by "Bill of Store." Satisfactory proof must be furnished of the original shipment, and if on examination they can be identified on their return, they are released on repayment of the drawback or allowances obtained on exportation.

*Example of Bill of Sight.*

No. 21 (Sale).

**BILL OF SIGHT.**Port of *London*Dock or Station *Surrey Dock*
 Importer's Name } *J. Harry.*  
 Address } *220, Fenchurch St., E.C.*

| Ship's Name. | Rotation No. | Date of Report. | Master's Name. | Port or Place of shipment of Goods |
|--------------|--------------|-----------------|----------------|------------------------------------|
| <i>Alpha</i> | <i>2622</i>  | <i>8 2 14</i>   |                | <i>Marseilles</i>                  |

| Marks     | Numbers   | Number of Packages, with the best Description of the Goods the Importer is able to give |
|-----------|-----------|---|
| <i>SA</i> | <i>12</i> | <i>One cask wine</i>  |

I, *J. Harry, Agent to Importer* of the Goods above mentioned do hereby declare that I have not (or that to the best of my knowledge he has not) received sufficient Invoice, Bill of Lading, or other advice from whence the Quality, Quantity, or Value of the Goods above mentioned can be ascertained.

Dated this *9th* day of *February*, 1914.
 (Signed) *J. Harry*  
 Importer, or his Agent.

 (Signed) \_\_\_\_\_  
 Collector.

[Reverse side of No. 21.]

Port of Importation *London.*Dock or Station *Surrey Dock.*Importer's Name } *J. Harry.*and Address { *240, Fenchurch St., E C.*Ex. Alpha @ *Marseilles.*Date of Report *8.2.14.*

In full of Sight.

Rotation No. *2622.*

| Marks and Numbers.  | Place and country of destination in United Kingdom for Unmanufactured Tobacco and Spirits only. | Number of packages, quantity in words, and description of goods in accordance with the Official Import List. | * Name of place whence goods consigned. | + Value. | Duty     |           |          |  |
|---|---|--|---|----------|----------|-----------|----------|--|
|   |   |  |   |          | l.       | s.        | d.       |  |
| <i>S/A/12</i>   |   | <i>One cask claret wine @ France n.c. 30°. 42 galls.</i>   | <i>France</i>                           | <i>7</i> | <i>2</i> | <i>12</i> | <i>6</i> |  |
| <i>I enter the above goods and declare the particulars to be true</i> |   |  |   |          |          |           |          |  |
| <i>for J. Harry,</i>  |   |  |   |          |          |           |          |  |
| <i>G. W. S</i>  |   |  |   |          |          |           |          |  |

Certified correct,

\_\_\_\_\_  
*Surveyor.*\_\_\_\_\_  
*Date.*

To the Surveyor

Sir,

I request an extension  
of time from  
to in order  
to perfect sight.

pro \_\_\_\_\_

N.B.—The usual declaration must be added in VHS. This form is to be adapted for Free or Warehousing Entry.

\* The place whence the goods were consigned is not necessarily the place of origin, but it is the place from which the goods were procured by the importer, i.e., the place of last ownership.

- + (1) In the case of goods which are invoiced at a quoted price the value to be stated in this entry should be the prime cost, with the freight and insurance added ("c. i. f." value).  
(2) When the goods are consigned for sale, the value to be given should be the latest sale value of such goods.

[Size 13½ in. × 8½ in.]

Colour Buff]

*Example of Bill of Store.*

No. 39 (Sale).

**BILL OF STORE.**

We request issue of Bill of Store for:—

| Marks and Nos | Marked content on Casks if British Spirits | Number of Packages and Description of Goods as per Shipping Bill or Specification |
|---------------|--|---|
| D P<br>20     | .  | One Qr. Cask British Plain Spirit.  |

Exported in the *Glenroy* from *Surrey Dock, London*, for *Natal*  
on the 3rd day of *May* 1910

*J Harry* Merchant's Signature.  
220, *Fenchurch St., E.C.* Address and Date.  
8/4/14.

To the Collector,  
Port of *London*.

The above-mentioned Goods were shipped on \_\_\_\_\_ day of \_\_\_\_\_ 19—  
\_\_\_\_\_ { Collector or  
Date \_\_\_\_\_ Export Clerk.

Of the above-mentioned Goods, one Packages, as below, are now returned  
in the *Harboy* from *Natal* lying at *St Katharine's* } Dock or  
Wharf.

| Marks and Nos | Customs Examination if for Free Goods | Quantity as per Export List | Value |
|---------------|---------------------------------------|-----------------------------|-------|
| D P<br>20     |                                       | One qr. Cask B. P. Spirit.  | £12.  |

I declare the above particulars to be true.

B.O.; or Collector's Order (I Code, Para 587) *J Harry* Merchant or Agent.  
18/4/14 Date.  
Collector.  
Port of.

NOTE.—Excise Allowance on Exportation is to be repaid to the Collector at Port of Importation Insert "Admissible for Home Consumption" or "Inadmissible for Home Consumption," as the case may be. British Spirits must be entered for a Warehouse. A Bill of Store is not required for all Free Goods returned, s. 1 Code, Para 575

\* The back of this Form to be used as the Warrant under certain circumstances.





For all dutiable goods a "Landing Order" is prepared and passed with the Prime or Warehousing Entry. This is forwarded to the Officer superintending the discharge of the importing vessel and is the authority for the removal of the goods for examination.

*Example of Landing Order for Duty Goods.*



No. 44 (Sale)

**Landing Order for Duty Goods.**

Office,

7/4/1914.

To the Officer or Watcher of Customs and Excise in charge of the  
Ship *Martin*  
From *Italy*  
Station where lying *London Dock*

Send in charge of an Officer or Watcher of Customs and Excise, or otherwise duly secured, to be delivered into the Custody of the proper Officer at

| Mark             | No          | Description of Packages and Goods. |
|------------------|-------------|------------------------------------|
| <i>R &amp; L</i> | <i>1/12</i> | <i>Twelve Casks Wine.</i>          |
|                  |             | _____<br>Officer.                  |

Sec<sup>y</sup>, No.  $\frac{15379}{1920}$

Importation Code, par 547.

(Colour. Pink.

Size 9 in x 5 in ]

Goods need not necessarily be examined at the place of discharge, but may be removed to approved places (Wharves and Docks) by licensed lightermen, who are responsible for their delivery intact to the station where they are to be examined. Spirits, Tea and Tobacco must also be accompanied by an officer or be placed under Crown locks. If it is desired to remove goods by land carriage, special permission must be obtained (this is granted on application to an Inspector at the Custom House), and the applicant has to pay the charges of an officer to accompany the goods. A deposit sufficient to defray the officer's expenses must first be made at the Custom House.

In a general way, the importer can import goods in any quantity or description, but exceptions are made as follows :—Spirits cannot be imported in casks of a less capacity than nine gallons, Tobacco in packages less than eighty pounds gross, and Saccharin in packages less than eleven pounds net, and these goods must be specifically reported by the Master, otherwise delay will be caused until the Collector at the Custom House has allowed the report to be amended.

Warehoused goods may be removed to warehouses in the same or other ports under the following conditions :—A Removal Warrant (Form 498 for Wet, 506 Dry, and 507 for Tobacco and Cigars) must be passed, giving the particulars as found when last warehoused, at the place where the goods are lying, and Bond must be given covering the duty for the due production of the goods. On arrival at their destination the goods are examined and if found to be as advised the Bond is released. If, however, there is found to be any deficiency other than that allowed by the regulations, the goods are placed under stop, the release of the Bond being withheld until the duty involved has been paid, or remitted by the Commissioners of Customs and Excise.

*Example of Wet Goods for Removal. (Form 498)*

Ledger No. \_\_\_\_\_ Folio \_\_\_\_\_

Port or Collection *London.*  
Station *Surrey Dock.*  
Number \_\_\_\_\_

**WET GOODS FOR REMOVAL.**

Month and Year *April 1914.*

Country whence Goods were } *Italy.*  
Consigned when imported }  
Number and Description of }  
Packages and Goods } *Two casks Vermouth Still Wine no 30°*

**LANDING OR WAREHOUSE ACCOUNT**  
(To be filled in by the Merchant)

| Bond's Name,<br>Rotation, Date | Marks and<br>Numbers. | Content   | Ullage     | Observation | Actual<br>Strength | Proof<br>Gallons |
|--------------------------------|-----------------------|-----------|------------|-------------|--------------------|------------------|
| <i>J. Brown &amp; Co.</i>      | <i>AB</i>             |           |            |             |                    |                  |
| <i>1913</i>                    | <i>1</i>              | <i>56</i> | <i>54</i>  |             |                    |                  |
| <i>2574</i>                    | <i>2</i>              | <i>56</i> | <i>55</i>  |             |                    |                  |
|                                |                       |           | <i>109</i> |             |                    |                  |

**RE-EXAMINATION**

| Ullage | Hydrometer<br>Strength | Actual<br>Strength | Proof<br>Gallons | Deficiencies |         | Warrant<br>Book and<br>Folio |
|--------|------------------------|--------------------|------------------|--------------|---------|------------------------------|
|        |                        |                    |                  | Allowed      | Charged |                              |
|        |                        |                    |                  |              |         |                              |
|        |                        |                    |                  |              |         |                              |
|        |                        |                    |                  |              |         |                              |
|        |                        |                    |                  |              |         |                              |

Officer. \_\_\_\_\_

Date. \_\_\_\_\_

[Colour: Green.

Size: 12 in. x 9 in.]

[Attached to document 498 ]

## II. WAREHOUSEKEEPER'S ORDER.

Station Number \_\_\_\_\_

Month and Year 4, 1914.

To the Warehousekeeper at *Surrey Dock*,

You may deliver the undermentioned Goods for Removal to *A's Warehouse, Liverpool*.

Remover *Thomas White*.

| Number and Description of Packages<br>and Goods in words | Bonded's Name            | Rotation<br>and Year | Marks     | Numbers    | Date of delivery<br>(to be filled in by the<br>Warehousekeeper) |
|--|--------------------------|----------------------|-----------|------------|---|
| <i>Two cases Vermont Wine</i>                            | <i>J. Brown &amp; Co</i> | 1913<br>2874         | <i>AB</i> | <i>1/2</i> |   |

THE ADDRESS OF THE CONSIGNEE IS NOT to  
be written on the Official Card; nor is it to appear  
on any package delivered by virtue of this Order

\_\_\_\_\_  
Officer of Customs and Excise.

\_\_\_\_\_  
Date



## CHAPTER XIII.

### TRANSHIPMENTS.

**I. Within the same Port.**—Goods which it is desired to tranship *in* this country are in the position of goods entered for exportation only, and special regulations are laid down to deal with them.

The ports at which transhipments may be made have to be specially approved for the purpose. They are—

Glasgow, Grimsby, Hull, Liverpool, Newcastle, Poole, Swansea, Goole, Hartlepool, Leith, London, Newhaven, Southampton.

The goods must be reported "*In transit*," and Bond given to cover the transaction from import to export. A Bond Warrant (Form 49) must be passed containing a full description of the goods according to the Official Import List. General transhipment bonds *must* be in the name of an individual and not that of a company.





When Bond has been given and the goods reported, a delivery order (Form 50) and Shipping Bill (Form 38) are issued. These form the authority for the delivery of the goods, to a licensed lighterman or carman, for conveyance to the export steamer. Lighters and vans conveying transit goods must either be placed under Crown lock or be accompanied by an officer, except in the case of Spirits and Tobacco (other than in hogsheads) which must always be under lock. The lighters and vans have to be specially approved, and the time occupied by the officer in securing or accompanying the goods is charged to the applicant, who has to make a deposit at the Custom House to cover same before the transaction takes place.

*Example of a Transhipment Delivery Order.*

No 50 (Sale).

**TRANSHIPMENT DELIVERY ORDER.**



To the Officer of Customs on board the  
*Batavier VII.*

Master @ Rotterdam.

Send in charge of an Officer to be delivered into the custody of the proper Officers at Survey Dock, for transhipment only on board the *Perm* for *Halifax, N.B.*

| Marks. | No. | Description of Goods   |
|--------|-----|------------------------|
| C.B.   | 50  | Fifty cases<br>Geneva. |

[Colour. Pink.

Size: 8½ in × 4½ in.]

*Example of a Shipping Bill for Transhipment—Goods only.*

PORT OF

London



No 38 (Sale).

# SHIPPING BILL FOR TRANSHIPMENT GOODS ONLY.

Importation Code, pars 1049, 1052, 1054, and 1055.

Export } Perm Master for *Halifax, N.B.*  
Ship }

Lying at *Surrey Dock* the *8th* day of *April* 1914.

Exporter *John Harvey.*

Address *226, Fenchurch Street, E.C.*

Reported Inwards by the *Batavier VII* from *Rotterdam*

Lying at *River* the *8th* day of *April* 1914.

*Jones* ~~Garman~~ or Lighterman

| Marks and Numbers | Number and Description of Packages. | Goods                      | Value      |
|-------------------|-------------------------------------|----------------------------|------------|
| <i>C B</i>        | <i>50 Cases</i>                     | <i>Fifty cases Genera.</i> | <i>£15</i> |
|                   |                                     |                            | Officer.   |
|                   |                                     |                            | Date       |

I declare that the quantity, description, and value of the Goods entered in this Shipping Bill are generally correct

*J Harvey* Exporter or Agent

Received the above-mentioned packages } \_\_\_\_\_ Master or Mate.  
on board this Ship, 10 }

{ Countersignature of  
Officer of Customs.

Export Station and Certificate of }  
Shipment to be inserted here }

\_\_\_\_\_  
19 . Officer.

N.B.—Lightermen or Carmen are particularly required to give immediate notice to the Export Examining Officer if any of the above-mentioned goods be shut out of the Vessel, and on no account to take them to any other Ship than the one above-named without his permission.

Sac<sup>r</sup>., Customs, <sup>1120</sup>  
120

[Colour: White.

Size. 13½ in. x 8½ in.]

As a general rule, and providing no suspicion is aroused, goods in transit are not examined, but if, from information received, they are examined and found to infringe the Merchandise Marks Act, they are detained for the decision of the Commissioners of Customs and Excise.

When goods are imported and the export vessel is not ready to receive them, they may be discharged into duly approved transhipment sheds and be treated as if still on the importing vessel, but they must not be placed with other goods and must be kept under Crown lock until delivered.

Special privileges are granted for the importation in transit of drums of methylated spirits of illegal size, and demijohns of foreign spirits, but in the case of the said demijohns, a special Bond must be entered into for their landing at a foreign port.

Samples of dutiable goods may be taken free, providing the total duty does not exceed 1s. If beyond that amount, the duty must be paid by Prime Entry.

**II. Removal by Rail in Transit to other Ports in the United Kingdom.**—To be entered, reported, and dealt with as to examination similarly to goods entered for transit in the same port.

The railway company must give standing Bond for delivery in the penalty of £1000.

If the goods are not secured by Crown lock an officer is sent in charge at railway company's expense, and through return and insurance ticket (for £500) must be provided.

**III. Free Goods in Transit.**—Free goods may be imported into *any port* in the United Kingdom on through Bills of Lading, and may at the Importer's request be delivered on a special form of entry (Green No. 15) instead of under Transhipment Bond. The examination of Free Goods entered in this way may to some extent be relaxed. The entry must be in duplicate unless the name of the exporting vessel is known, when a specification (Green Form 16) may be used instead of the duplicate or Bill.

This is produced at the Custom House, and after being recorded there is sent to the port of exportation for comparison with the ship's papers.

*Example of Entry for Free Goods.*

# ENTRY FOR FREE GOODS IN TRANSIT ON THROUGH BILL OF LADING.

No. 15 (Sale).

Port *London*

Dock or Station *Tilbury Dock.*

Port of Exportation *London.*  
Exporting Vessel *Gannet*

Importer's Name and Address *John Harvey, 226, Fenchurch Street, E.C.*

(No. )

| Ship's Name.<br><i>Clay Turner</i> | Master's Name.  | Rotation No.<br><i>6140</i>                  | Date of Report.<br><i>8/4/14</i> | Port or Place of Shipment of Goods<br><i>Chattagong.</i> |
|------------------------------------|---|--|----------------------------------|--|
| Marks and<br>Nos                   | No of Packages and Description of Goods, in accordance with the<br>Official Import List | Name of Place where the<br>goods consigned * | Quantity                         | Value.<br>£  |
| <i>J B.</i>                        | <i>40 Forty bales undressed hemp.</i>   | <i>Chattagong.</i>                           | <i>tons<br/>8</i>                | <i>£160</i>  |

\* Note — the place whence the goods were consigned is not necessarily the place of origin, but it is the place from which the goods were procured by the Importer, & the place of last ownership

I enter the above Goods as free of Duty, and declare the above particulars to be true  
Dated this *8th* day of *April*, *1914* } (Signed) *J Harvey*

Importation Code, para. 1074-80.

Sec No. <sup>1900</sup>  
<sub>1912</sub>

*Importer or his Agent.*

[Colour: Green.

Size: 9½ in. x 7½ in.)



This space is for the use of the Officers of Customs and Excise

Examination

**\*SPECIFICATION for Foreign and Colonial Goods free of Duty in transit on through Bill of Lading.** No. 16 (Sale).



Port of London  
Imported at London

Ship's Name *Gannet*  
by Ship *Clan Turner* @ *Chittagong*

Thomas Master, for *Antwerp*.

Date of Final Clearance of Ship *n/r.*

\* The Specification of Goods exported must be delivered to the proper Officers of Customs within six days from the time of the final clearance of the Ship, as required by the Customs Laws.

| Marka.       | No.         | Number and Description of Packages | Quantity and Description of Foreign Goods, in accordance with the requirements of the Official Import List | Country whence Goods were consigned when imported | Value       | Final Destination of the Goods |
|--------------|-------------|------------------------------------|--|---|-------------|--------------------------------|
| <i>J. B.</i> | <i>1/40</i> | <i>Forty bales</i>                 | <i>Undressed hemp</i> <i>8 tons.</i>   | <i>Chittagong</i>                                 | <i>£100</i> | <i>Antwerp</i>                 |
| Total ..     |             |                                    |  |   | <i>£100</i> |                                |

I declare that the particulars set forth above are correctly stated.

(Signed) *J. Harvey* †

Dated *8th April, 1914.*

(Address) *226, Fenchurch St, E.C.*

† Adding Exporter, or Agent, as the case may be.

(General Order <sup>41</sup>/<sub>1890</sub>).

[Colour. Green.      Size: 13½ in. x 8½ in.]

(Countersigned)

*Officer of Customs.*

In the case of explosives, a Stamp Note must accompany the goods as a kind of permit, and in London, before the warrants are passed, they must be stamped by the Port of London Authority, as evidence that port dues if required have been paid.

For goods transhipped to a British possession, Form 59 must be made out by the Exporter. This form is attached to the ship's papers and accompanies the goods to their destination, consequently they cannot be transferred to another vessel.

*Example of Transhipment Goods.*

**TRANSHIPMENT GOODS.**

CUSTOM HOUSE,

8th day of April, 1914

THE following Goods having been imported per *Batavier VII* from *Rotterdam* which Vessel reported 8th day of *April*, 1914, have been entered for Transhipment on board the *Perm* for *Halifax, N.B.*

CB 50.

*Fifty cases Geneva.*

*Collector.*

(No. 59 Importation Code, par 1053)

Sec  $\frac{24-61}{1913}$

Colour. Pink.

Size. 8½ in. × 6½ in.]

## EXERCISES.

1. Messrs. A B. & Co. have 10 casks red wine @ Spain at America vaults and wish to remove them to Brown's vaults under Bond. State what procedure is necessary.

2. What is a Home Consumption Warrant? Give a short resumé of the uses and state what particulars are necessary thereon.

3. What is the report of a ship? State by whom and how it is passed.

4. Calculate the duty on the following articles —

5 lbs. 4 ozs. Cigars.

117 lbs. Raisins.

4 gallons Champagne.

5. What is a Despatch? When and for what purpose is it required?

6. What is a Bonded Warehouse? Give a short account of its advantages to merchants.

7. A merchant wishes to export goods of British manufacture to Algoa Bay. What documents must he furnish to the Customs Authorities, how must they be filled up, and what time is allowed for the purpose?

8. Give a list of the operations allowed on Wet Goods in a Bonded Warehouse.

9. Goods are imported from Germany for shipment to New York. What documents are necessary and how must they be obtained? If the goods are dutiable under what conditions are they allowed to be removed to the exporting vessel?

10. What is a Prime Entry? How is it perfected, and what is its advantage, if any, over a Warehousing Entry?

11. Goods on which duty has been paid are exported and re imported. How can the Importer escape payment of duty a second time? What document does he require?

12. What is meant by the terms—

Racking.

Blending;

Bottling.

Fortifying?

13. What documents are necessary before goods can be removed under Bond from one port to another for immediate shipment? How are they conveyed?

14. What is Drawback? Give a list of articles entitled to Customs Drawback, and state the documents required.

15. There is a loss on goods removed under Bond from London to Bristol. State what steps must be taken to enable the Bond to be released, or the amount of duty involved refunded.

16. Fill in the attached Warehousing Entry for 10 casks wine @ Italy *ex Raten* @ Genoa. State where it must be passed.

17. What is meant by "duty-free goods" and by "goods in bond"?

18. An importer of foreign goods has to "declare" the consignments he receives. What is meant by "declaring" goods and how is it done? What is the procedure followed by an importer to obtain possession of dutiable goods?

19 Explain the difference between *Revenue* duties and *Protective* duties.

20. Write a letter explaining the Customs regulations with regard to foreign and colonial parcels

21. What are the regulations respecting the shipment of explosives and inflammable goods?

22. What are Shipping Specifications, and what are the Customs formalities respecting them?

23. What is a Ship's Manifest?

24. Mention some of the documents usually carried by British vessels and known as "Ship's Papers."

25. Explain the difference between (a) Customs, (b) Excise, (c) Specific and (d) *ad valorem* duties.

26. Why are duties levied on certain goods imported into this country? Name six classes of goods on which duties are so levied, and say in each case whether the duties are *ad valorem* or specific?

27. What formalities would have to be observed before you could take delivery of a consignment of currants *ex s.s. Mermaid* from Patras to London?



## APPENDIX.

(EXTRACTS FROM LLOYD'S CALENDAR.  
BY KIND PERMISSION OF LLOYD'S.)

### 1. Stamp Duties, Excise Licences, &c.

#### MARINE POLICIES.

|   | £ | s | d |
|---|---|---|---|
| VOYAGE.—For every £100 or part of £100 insured (reduced under Finance Act, 1908, from 3d to 1d. per cent as from 1st Jan., 1909) ... .. | 0 | 0 | 1 |
| TIME.—For every £100 or part of £100 insured—   |   |   |   |
| (1) Where the insurance is for any time not exceeding 6 months ... ..   | 0 | 0 | 3 |
| (2) Exceeding 6 months, but not exceeding 12 months ... ..  | 0 | 0 | 6 |
| Time Policies containing a continuation clause (limit 30 days)—additional duty of —(Finance Act, 1901) ... ..                           | 0 | 0 | 6 |
| ALL POLICIES.—Where the premium does not exceed 2s 6d per cent ... ..   | 0 | 0 | 1 |

Where the premium or consideration for a Policy of sea insurance is expressed to be a sum not exceeding the rate of half-a-crown per cent of the sum insured, and is subject to an increase (whether defined or not in the Policy) in the event of the occurrence of a specified contingency, the premium or consideration shall, for the purpose of the Stamp Act, 1891, be treated as a premium or consideration not exceeding the rate of half-a-crown per cent on the sum insured. But if, owing to the occurrence of the contingency which is the occasion for an increase in the premium or consideration, the premium or consideration is increased so as to exceed the rate of half-a crown per cent of the sum insured, the Policy or a new Policy to be thereupon issued shall be stamped with such an additional sum as is required to represent the additional duty payable, and may be so stamped without penalty at any time not exceeding thirty days after the date on which the increased premium or consideration becomes ascertained.—(Finance Act, 1912, sect. 8)

Policies covering a vessel or her machinery or fittings whilst under construction, repair, or on trial, whether exceeding 12 months or not—same duty as Voyage Policies.—(Revenue Act, 1903)

|   |    |    |    |
|---|----|----|----|
| AGREEMENT for a Lease for a term not exceeding 35 years, or for any indefinite term. (The same duty as on a Lease for similar Term and Consideration )  | £  | s. | d. |
| AGREEMENT for letting a furnished dwelling-house for a less period than a year, and for Rent exceeding £25 for such term  | 0  | 5  | 0  |
| If in such a case the rent is less than £25, ad valorem duty is payable as on a lease at the total sum.   |    |    |    |
| AGREEMENT in England or Ireland, under hand only, or in Scotland without any Clause of Registration, including hire-purchase agreements   | 0  | 0  | 6  |
| AFFIDAVIT OR STATUTORY DECLARATION, under 5 & 6 Wm IV., c 62  | 0  | 2  | 6  |
| ALLOTMENT LETTER for any Share of any Company.  |    |    |    |
| Amount less than £5   | 0  | 0  | 1  |
| Amounts of £5 and over  | 0  | 0  | 6  |
| APPRAISEMENT OR VALUATION.—Where the amount does not exceed £5  | 0  | 0  | 3  |
| Exceeds £5, and does not exceed £10   | 0  | 0  | 6  |
| "    10                    "    20  | 0  | 1  | 0  |
| "    20                    "    30  | 0  | 1  | 6  |
| "    30                    "    40  | 0  | 2  | 0  |
| "    40                    "    50  | 0  | 2  | 6  |
| "    50                    "    100   | 0  | 5  | 0  |
| "    100                   "    200   | 0  | 10 | 0  |
| "    200                   "    500   | 0  | 15 | 0  |
| "    500  | 1  | 0  | 0  |
| APPRENTICESHIP, INDENTURE OF, to learn a Profession, Trade, or Employment (except Articles of Clerkship to a Solicitor)   | 0  | 2  | 6  |
| ARBITRATION AWARD   | 0  | 10 | 0  |
| ARTICLES OF CLERKSHIP to Solicitor in England or Ireland  | 80 | 0  | 0  |
| Do. Do in Superior Courts in Scotland   | 60 | 0  | 0  |
| AUCTIONEERS' ANNUAL LICENCE, U K.   | 10 | 0  | 0  |
| BANKERS' ANNUAL LICENCE, U K.   | 30 | 0  | 0  |
| BILLS OF EXCHANGE, INLAND OR FOREIGN, CHEQUES OR DRAFTS—Payable on demand, or at sight, or on presentation, or within 3 days after date or sight, for any amount  | 0  | 0  | 1  |
| BILLS OF EXCHANGE, INLAND, of any other kind whatsoever (except a Bank Note) and PROMISSORY NOTE of any kind whatsoever (except a Bank Note) drawn, or expressed to be payable, or actually paid, endorsed, or in any manner negotiated in the United Kingdom.— |    |    |    |
| Where the amount does not exceed £5   | 0  | 0  | 1  |
| Exceeds £5, and does not exceed £10   | 0  | 0  | 2  |
| "    10                    "    25  | 0  | 0  | 3  |
| "    25                    "    50  | 0  | 0  | 6  |

BILLS OF EXCHANGE, INLAND—*continued*.

£ s. d.

|  |     |     |     |   |   |   |
|--|-----|-----|-----|---|---|---|
| Exceeds £50, and does not exceed £75                                   | ... | ... | ... | 0 | 1 | 0 |
| " 75   | "   | 100 | ... | 0 | 0 | 9 |
| Exceeds £100, for every £100, and also for any fractional part of £100 | ... | ... | ... | 0 | 1 | 0 |

When a Bill of Exchange is drawn in a set, and one of the set is duly stamped, the other or others of the set shall, unless issued, or in some manner negotiated, or used apart from such duly stamped bill, be exempt from duty.

BILLS OF EXCHANGE, FOREIGN (*i.e.* drawn and expressed to be payable, out of U.K.), not payable on demand or within 3 days—When paid, or endorsed, or negotiated in U.K. :—

|                                     |     |     |     |     |   |   |   |
|-------------------------------------|-----|-----|-----|-----|---|---|---|
| Not exceeding £5                    | ... | ... | ... | ... | 0 | 0 | 1 |
| Exceeding £5, and not exceeding £10 | ... | ... | ... | ... | 0 | 0 | 2 |
| " 10                                | "   | 25  | ... | ... | 0 | 0 | 3 |
| " 25                                | "   | 100 | ... | ... | 0 | 0 | 6 |
| Every £100, or fractional part      | ... | ... | ... | ... | 0 | 0 | 6 |

[Special adhesive stamps are required for Foreign Bills chargeable with these *ad val.* duties.]

BILL OF LADING ... .. 0 0 6

BILL OF SALE, absolute Same duty as Conveyance on Sale

BILL OF SALE, as security. Same duty as Mortgage, &c.

## CERTIFICATE, SOLICITOR OR NOTARY, within 10 miles

of G.P.O. or in Edinburgh or Dublin ... .. 9 0 0

Elsewhere ... .. 6 0 0

For the first three years of practice half the above amounts.

## CERTIFIED COPY—CERTIFICATE OF BIRTH, MARRIAGE OR DEATH ... ..

0 0 1

CHARTER PARTY ... .. 0 0 6

## CONTRACT NOTE relating to the sale or purchase of any stock or marketable security—

Value £5 and does not exceed £100 ... .. 0 0 6

Value exceeds £100 and does not exceed £500 ... .. 0 1 0

" 500 " 1,000 ... .. 0 2 0

" 1,000 " 1,500 ... .. 0 3 0

" 1,500 " 2,500 ... .. 0 4 0

and 2s. extra for every additional £2,500 up to £20,000

Exceeding £20,000 ... .. 1 0 0

Where a Contract Note advises the sale or purchase of more than one description of stock or security, the note is deemed to be as many Contract Notes as there are descriptions of stock or security.

## CONVEYANCE OR TRANSFER, whether on sale or otherwise

Of any stock of the Bank of England ... .. 0 7 9

Of any Inscribed Stock of the Government of Canada or of any Colonial Stock to which Colonial Stock Act, 1877, applies, per £100 nominal amount ... .. 0 2 6



## EXCISE LICENCES—continued.

£ s d.

## Retailers—continued.

Beer (beerhouse licence)—Third of annual value of the licensed premises, subject to minimum duty of £3 10s. 0d. or more, according to population of district.

Wine—Annual value of licensed premises under £30—£4 10s. 0d. £30 and under £50—£6 £50 and under £100—£9. £100 and over—£12.

Cider—Half the duty for sale of wine

Sweets—Half the duty for the sale of wine

Off licences—According to annual value of licensed premises

—Spirits, £10 and upwards Beer, £1 10s. 0d. and upwards. Wine, £2 10s. 0d. and upwards. Cider, £2. Sweets, £2.

Passenger vessels—Annual ... .. 10 0 0

One day . . . . . 2 0 0

Railway restaurant car—Annual . . . . . 1 0 0

Occasional licence—Per day Sale of any intoxicating liquor ... .. 0 10 0

Beer or wine only ... .. 0 5 0

Beer, solely for own domestic use, annual value of house exceeding £10 but not exceeding £15 .. .. 0 9 0

Beer, solely for own domestic use, annual value of house exceeding £15 . . . . . 0 4 0

Male Servants . . . . . 0 15 0

Carriages (Hackney) . . . . . 0 15 0

Do. 1st Oct. to 31st Dec. . . . . 0 7 6

Carriages (other than Hackney Carriages) with four or more wheels, and drawn, or adapted or fitted to be drawn, by two or more horses or mules . . . . . 2 2 0

Do 1st Oct. to 31st Dec. . . . . 1 1 0

Carriages with four or more wheels, and drawn, or adapted or fitted to be drawn, by one horse or mule only .. .. 1 1 0

Do 1st Oct. to 31st Dec ... .. 0 10 6

Carriages with less than four wheels .. .. 0 15 0

Do 1st Oct. to 31st Dec ... .. 0 7 6

## Motor Cars—

Motor bicycles and tricycles of whatever horse power 1 0 0

Motor Cars, not exceeding 6½ h p. . . . . 2 2 0

Exceeding 6½ .. 12 . . . . . 3 3 0

.. 12 .. 16 ... .. 4 4 0

.. 16 .. 25 . . . . . 6 6 0

.. 25 .. 33 ... .. 8 8 0

.. 33 .. 40 ... .. 10 10 0

.. 40 .. 60 ... .. 21 0 0

.. 60 .. — . . . . . 42 0 0

Armorial Bearings, if worn or used, and painted on or affixed to Carriage .. . . . 2 2 0

Armorial Bearings, if not on Carriage ... .. 1 1 0

Game, whole year ... .. 3 0 0

EXCISE LICENCES—*continued.*

|  | £ | s | d. |
|--|---|---|----|
| Game, 1st August to 31st October ... ..  | 2 | 0 | 0  |
| „ when taken out on or after the 1st day of November<br>to expire on the 31st July following .. .. | 2 | 0 | 0  |
| „ to expire in 14 days ... ..  | 1 | 0 | 0  |
| Gamekeepers' Licence . . . . .   | 2 | 0 | 0  |

## HOUSE AGENTS' AND APPRAISERS' ANNUAL LICENCE,

|            |   |   |   |
|------------|---|---|---|
| U K ... .. | 2 | 0 | 0 |
|------------|---|---|---|

## LEASE—

| Yearly Rent<br>not<br>exceeding | Term not<br>exceeding 35 years,<br>or indefinite | Term exceeding<br>35 Years and not<br>exceeding 100 Years | Term<br>exceeding<br>100 Years |
|---------------------------------|--|---|--------------------------------|
| £                               | £ s d  | £ s d.  | £ s d.                         |
| 5                               | 0 0 6  | 0 3 0   | 0 6 0                          |
| 10                              | 0 1 2  | 0 6 0   | 0 12 0                         |
| 15                              | 0 1 6  | 0 9 0   | 0 18 0                         |
| 20                              | 0 2 0  | 0 12 0  | 1 4 0                          |
| 25                              | 0 2 6  | 0 15 0  | 1 10 0                         |
| 50                              | 0 5 0  | 1 10 0  | 3 0 0                          |
| 75                              | 0 7 6  | 2 5 0   | 4 10 0                         |
| 100                             | 0 10 0   | 3 0 0   | 6 0 0                          |

For every further sum of £50, or fractional part of

|               |       |        |       |
|---------------|-------|--------|-------|
| £50 . . . . . | 0 5 0 | 1 10 0 | 3 0 0 |
|---------------|-------|--------|-------|

LETTER OR POWER OF ATTORNEY — For the sole purpose of appointing or authorising any one person to vote as a proxy at one meeting

0 0 1

By a Petty Officer, Seaman, or Marine, or his representatives to receive prize-money or wages . . .

0 1 0

For the receipt of dividends—where for the receipt of one payment only ... ..

0 1 0

For the receipt of dividends—in any other case . . .

0 5 0

For the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money not exceeding £20, or any periodical payments not exceeding the annual sum of £10 (not being hereinbefore charged) ...

0 5 0

For sale, transfer, or acceptance of Government or Parliamentary stocks not exceeding £100 . . .

0 2 6

Of any kind whatsoever, not hereinbefore described . .

0 10 0

LICENCE FOR MARRIAGE—Special, in England or Ireland

5 0 0

Ordinary, in England .. ..

0 10 0

MORTGAGE, BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY to confess and enter up judgment, being the only or principal or primary security for payment or repayment of money. Not exceeding £10 ... ..

0 0 3

Exceeding £10 and not exceeding £25 . . .

0 0 8

„ 25 .. 50 .. ..

0 1 3

„ 50 .. 100 .. ..

0 2 6

„ 100 .. 150 .. ..

0 3 9

„ 150 .. 200 .. ..

0 5 0

| MORTGAGE, BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY— <i>continued</i> . | £ | s. | d. |
|--|---|----|----|
| Exceeding £200 and not exceeding £250 ... ..                                 | 0 | 6  | 3  |
| " 250 " 300 ... ..   | 0 | 7  | 6  |
| " 300 for every £100 or fractional part of £100 ...                          | 0 | 2  | 6  |
| ORDER FOR DELIVERY of any goods of the value of 40s or upwards . . . . .     | 0 | 0  | 1  |
| PASSPORT . . . . .   | 0 | 0  | 6  |
| PATENT FEES.—Provisional Protection . . . . .                                | 1 | 0  | 0  |
| Complete Specification . . . . .   | 3 | 0  | 0  |
| PAWNBROKERS' ANNUAL LICENCE . . . . .  | 7 | 10 | 0  |
| PLAYING CARD MAKERS' ANNUAL LICENCE . . . . .                                | 1 | 0  | 0  |
| POLICIES OF MARINE INSURANCE— <i>See</i> page 265.                           |   |    |    |
| POLICY OF INSURANCE against fire, accident, sickness, &c.                    | 0 | 0  | 1  |
| POLICY OF LIFE INSURANCE—Sum insured not exceeding £10 ... ..                | 0 | 0  | 1  |
| Exceeding £10, not exceeding £25 ... ..                                      | 0 | 0  | 3  |
| " £25, not exceeding £500, for every £50 or fraction of £50 .. ..            | 0 | 0  | 6  |
| " £500, not exceeding £1000, for every £100 or fraction of £100 ... ..       | 0 | 1  | 0  |
| " £1000, for every £1000 or fraction of £1000 ...                            | 0 | 10 | 0  |
| POWER OF ATTORNEY— <i>See</i> LETTER   |   |    |    |
| PROXY TO VOTE at one meeting, or any adjournment thereof ... ..              | 0 | 0  | 1  |
| RECEIPTS for £2 or more .. ..  | 0 | 0  | 1  |
| REFRESHMENT HOUSE LICENCE—Rent under £30, England and Ireland . . . . .      | 0 | 10 | 6  |
| Rent above £30 .. ..   | 1 | 1  | 0  |
| SCRIP CERTIFICATE ... ..   | 0 | 0  | 1  |
| TOBACCO DEALERS' ANNUAL LICENCE ... ..                                       | 0 | 5  | 3  |
| VOTING PAPER ... ..  | 0 | 0  | 1  |

## Stamping Deeds.

Agreements under hand only, Attested Copies, and Appraisements may be stamped within 14 days of their date, after 14 days on payment of a penalty of £10. Other documents may in most cases be stamped before the expiration of 30 days from the date of execution, or in the case of documents executed abroad, within 30 days of their receipt in the United Kingdom; failing this a penalty of £10 as above.

## 2. Tariff, Customs, of the United Kingdom.

| Beer.—   |     |     |            |         |          | £              | s  | d  |
|--|-----|-----|------------|---------|----------|----------------|----|----|
| For every 36 gallons of Beer of the descriptions called Mum, Spruce, or Black Beer, Berlin White Beer, and other preparations, whether fermented or not, of a character similar to Mum, Spruce, or Black Beer.   |     |     |            |         |          |                |    |    |
| Where the worts thereof are or were before fermentation of a specific gravity—   |     |     |            |         |          |                |    |    |
| Not exceeding 1215 degrees   | ... | ..  | ...        | ..      | ...      | 1              | 13 | 0  |
| Exceeding 1215 degrees   | ..  | .   | .          | ..      | ...      | 1              | 18 | 8  |
| Upon every thirty-six gallons of Beer of other sorts where the worts thereof were before fermentation of a specific gravity of 1055 degrees  |     |     |            |         |          | 0              | 8  | 3  |
| And so in proportion for any difference in gravity.  |     |     |            |         |          |                |    |    |
| Cards, playing, the dozen packs  | ... | ... | ...        | ...     | ...      | 0              | 3  | 9  |
| Chicory.—  |     |     |            |         |          |                |    |    |
| Raw, or kiln dried   | .   | ... | ...        | ..      | the cwt. | 0              | 13 | 3  |
| Roasted or ground  |     |     |            |         | the lb   | 0              | 0  | 2  |
| Chicory (or other vegetable substances) and Coffee, roasted and ground, mixed  |     |     |            |         |          | 0              | 0  | 2  |
| Chloral hydrate  |     |     |            |         |          | 0              | 1  | 9  |
| Chloroform   |     |     |            |         |          | 0              | 4  | 4  |
| Cocoa ..   |     |     |            |         |          | 0              | 0  | 1  |
| Husks and shells   | ... | .   | ..         | the cwt | 0        | 2              | 0  |    |
|  |     |     |            |         |          | Rates of Duty. |    |    |
|  |     |     |            |         |          | £              | s  | d. |
| Cocoa Butter   | ..  | ..  | .          | the lb  | 0        | 0              | 1  |    |
| Coffee   |     |     |            |         |          | 0              | 14 | 0  |
| Kiln dried, roasted, or ground   |     |     |            |         |          | 0              | 0  | 2  |
| NOTE.—The duty on "any other vegetable matter applicable to the uses of chicory or coffee" was repealed by 45 & 46 V., c. 41, s. 3, except when mixed with Coffee or Chicory or with both, when the duty is chargeable at 2d. per lb under 23 & 24 V. c. 110, and Schedule to Customs Tariff Act, 1876 |     |     |            |         |          |                |    |    |
| Collodion  | .   | ... | the gallon | 1       | 14       | 11             |    |    |
| Ether, acetic  | ... | ..  | the lb.    | 0       | 2        | 7              |    |    |
| Ether, butyric   | .   | ..  | the gallon | 1       | 1        | 10             |    |    |
| .. sulphuric   | .   | .   | "          | 1       | 16       | 6              |    |    |
| Ethyl, iodide of   | .   | .   | "          | 0       | 19       | 0              |    |    |
| Ethyl, Bromide   | .   | .   | the lb.    | 0       | 1        | 5              |    |    |
| .. Chloride  | .   | .   | the gallon | 1       | 1        | 10             |    |    |
| Fruit, dried, or otherwise preserved without sugar.—   |     |     |            |         |          |                |    |    |
| Currents   | ... | ..  | the cwt.   | 0       | 2        | 0              |    |    |



**Fruit—continued.**

Figs and Fig Cake, Plums, commonly called French Plums and Prunelloes, Plums, dried or preserved, not otherwise described, Prunes and Raisins . . . the cwt. Rates of Duty.  
£ s. d.  
0 7 0

NOTE.—Parts of Raisins (not being refuse) are chargeable with duty at 7s. per cwt. as Dried Fruit.

NOTE.—Plums include Greengages, Damsons, Mirabelles, and Dried, Crystallized or Glacé Apricots. Tinned and bottled Apricots in syrup or water and Apricot Pulp are not liable to duty as Preserved Plums, but when added sugar is present, as in the case of syrup, they are charged under the heading of sugar (which see).

Fruit—dutiable—either in syrup or in water, may be assessed for duty at 7s the cwt. on the weight of the Fruit without squeezing out the contained syrup or water.

The Syrup in such cases is separately charged with its proper duty, unless the merchant elects to pay duty on the whole weight at the fruit rate.

Fruit, liable to duty as such, preserved with sugar See SUGAR.

Motor Spirit . . . . . the gallon 0 0 3

Motor Spirit may be delivered from warehouse on payment of duty at the rate of 1½d per gal, if for use for supplying motor power either for motor cabs, motor omnibuses, or other vehicles which stand or ply for hire, or for trade motor vehicles; and free of duty if for use for purposes other than for supplying motive power for motor cars 10 *Edw.* 7, c 8, s 85.

Naphtha, or methylic alcohol purified See Spirits (*below*)

Soap, Transparent, in the manufacture of which Spirit has been used . . . . . the lb. 0 0 3

**\*Spirits and Strong Waters—**

For every gallon computed at Hydrometer proof of Spirits of any description (except Perfumed Spirits) including Naphtha, or Methylic Alcohol, purified so as to be potable; and mixtures and preparations containing Spirits —

| Enumerated Spirits —    |                | Imported<br>in Casks. | Imported<br>in Bottles |
|-------------------------|----------------|-----------------------|------------------------|
|                         |                | £ s. d.               | £ s. d.                |
| Brandy . . . . .        | per proof gal. | 0 15 1                | 0 16 1                 |
| Rum . . . . .           | "              | 0 15 1                | 0 16 1                 |
| Imitation Rum . . . . . | "              | 0 15 2                | 0 16 2                 |
| Geneva . . . . .        | "              | 0 15 2                | 0 16 2                 |

Additional in respect of Sugar used in sweetening any of the above tested for strength, if sweetened to such an extent that the spirit thereby ceases to be an enumerated Spirit

per proof gal. 0 0 1    0 0 1

\* Chargeable with duty on the quantity ascertained at the time of delivery C.C.A., s 94  
H. T

| Spirits and Strong Waters— <i>continued.</i>   |                 | Rates of duty         |                         |
|--|-----------------|-----------------------|-------------------------|
|  |                 | Imported<br>in Casks. | Imported<br>in Bottles. |
| <i>Unenumerated Spirits —</i>  |                 | £ s. d.               | £ s. d.                 |
| Sweetened . . . . .  | per proof gal.  | 0 15 3                | 0 16 3                  |
| (Including Liqueurs, Cordials, Mixtures,<br>and other preparations containing<br>Spirits: <i>if tested.</i> )  |                 |                       |                         |
| Not sweetened . . . . .  | per proof gal.  | 0 15 2                | 0 15 2                  |
| (Including liqueurs, Cordials, Mixtures,<br>and other preparations containing<br>Spirits, provided such Spirits can be<br>shown to be both <i>Unenumerated</i> and<br><i>Not Sweetened</i> : <i>if tested.</i> )   |                 |                       |                         |
| Liqueurs, Cordials, Mixtures, and other prepara-<br>tions containing Spirits, not sweetened,<br>provided such Spirits are not shown to be<br>unenumerated, <i>if tested</i> . . . . .  | per proof gal.  | 0 15 2                | 0 15 2                  |
| Liqueurs, Cordials, Mixtures, and other prepara-<br>tions containing Spirits, in bottle, entered in<br>such a manner as to indicate that the strength<br>is <i>not to be tested</i> . . . . .  | per liquid gal. |                       | 1 1 5                   |
| Perfumed Spirits . . . . .   | "               | 1 4 1                 | 1 5 1                   |
| Any Importations of Naphtha or Methylic Alcohol purified so<br>as to be potable are taken under the heading of <i>Unenu-<br/>merated Spirits</i> .   |                 |                       |                         |
| The minimum legal size of packages of Spirits (other than<br>Cordials, or Perfumed or Medicinal Spirits and Spirits<br>imported in cases) is in casks or other vessels of a size or<br>content of not less than 9 gallons  |                 |                       |                         |
| Upon payment of the difference between the Customs duty on<br>Foreign Spirits and the Excise Duty on British Spirits,<br>Foreign Spirits may be delivered under certain conditions<br>for methylation or for use in art or manufacture, but<br>Foreign Methylic Alcohol may be used in art or manu-<br>facture without the payment of the differential duty. |                 |                       |                         |
| Spirits distilled in the U K., Excise Duty . . . . .   | per proof gal.  |                       | 0 14 9                  |
| * Sugar and other Cognate Goods levied under Finance Act,<br>1901, and determined under s 7 of that Act. Reduction of<br>Rates—Finance Act, 1906   |                 |                       |                         |
| Sugar of a polarization exceeding 98° . . . . .  | the cwt.        |                       | 0 1 10                  |
| " " not exceeding 76° . . . . .  | "               |                       | 0 0 10                  |
| And intermediate duties varying between 1s. 10d and 10d. on<br>sugar of a polarization n.e. 93° but exceeding 76° ( <i>See</i><br><i>Table under SUGAR—Customs Part</i> )  |                 |                       |                         |
| Molasses and invert Sugar, and all other Sugar and extracts<br>from Sugar which cannot be completely tested by the<br>polariscope, and on which duty is not otherwise<br>charged —   |                 |                       |                         |
| Containing 70 per cent. or more of sweetening matter, the cwt. . . . .   |                 |                       | 0 1 2                   |

\* Chargeable with duty on the quantity ascertained at the time of delivery. C.C.A. s. 26

**Sugar and other Cognate Goods—continued.****Molasses and invert Sugar—continued**Rates  
of Duty.

|  | £ | s. | d. |
|--|---|----|----|
| Containing less than 70 per cent and more than 50 per cent. the cwt. | 0 | 0  | 10 |
| „ not more than 50 per cent. ... .. „                                | 0 | 0  | 5  |

Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of Spirits, or if it is to be used solely for purposes of feeding stock. *See Impt. Code, pars. 238-242a. See under SUGAR*

|                                |   |   |    |
|--------------------------------|---|---|----|
| Glucose, solid .. .. . the cwt | 0 | 1 | 2  |
| „ liquid .. .. . „             | 0 | 0 | 10 |

|   |   |   |   |
|---|---|---|---|
| Saccharin, and mixtures containing Saccharin, or other substances of a like nature or use .. .. the oz. | 0 | 0 | 7 |
|---|---|---|---|

**NOTE**—Saccharin and Mixtures containing Saccharin or other substances of like nature or use must not be imported into the United Kingdom in packages containing less than 11 lbs ; and must not be packed with goods of any other description, and must be specially reported and imported and entered for warehousing at the following ports only, viz , Dover, Folkestone, Goole, Grangemouth, Grimsby, Harwich, Hull, Leith, London, Newhaven, Southampton, and W. Hartlepool

Canned Fruits and other articles in which Saccharin is used as a preservative or for sweetening purposes, may be charged with duty on the amount found by analysis at the time of importation to have been used in the preparation of the goods, provided it does not exceed 1 per cent ; together with any duty which may be chargeable in respect of the fruit or other articles. It should be stated on the entry for the goods that Saccharin has been used in their preparation, and samples of goods so entered, or of any goods which the Officers have reason to believe have been treated with Saccharin, are in each instance to be submitted to the Analyst for test.

Amongst other articles in which Saccharin may be found are canned and bottled fruits, brandy, aerated waters, syrup, confectionery, wafer paper, and cigarette papers. *Impt. Code, par. 110a.*

**NOTE**—An additional  $\frac{1}{2}$ d. a lb. is chargeable in respect of any of the undermentioned articles in the manufacture of which Spirit has been used.

**Confectionery**, in the manufacture of which a greater percentage of Spirit than that covered by the additional Spirit Duty rate of  $\frac{1}{2}$ d. per lb. shall be chargeable with a Spirit Duty rate of 1d. per lb., or such Spirit Duty Rate in excess of 1d. the lb. as analysis may show to be necessary.

|  |   |   |   |
|--|---|---|---|
| Blacking, solid, containing sugar, or other sweetening matter the cwt. | 0 | 0 | 5 |
|--|---|---|---|

|  |   |   |   |
|--|---|---|---|
| Blacking, liquid, containing Sugar or any other sweetening matter .. .. the cwt. | 0 | 0 | 5 |
|--|---|---|---|

(Together with the Duty on any proof Spirit contained therein.)

## Sugar and other Cognate Goods--continued.

|  |     |     |     |     |          | Rates<br>of Duty |        |
|--|-----|-----|-----|-----|----------|------------------|--------|
|  |     |     |     |     |          | £                | s. d.  |
| Candied or Drained Peel  | ... | ... | ... | ... | the cwt  | 0                | 1 4    |
| Caramel, solid   | ..  | ... | ... | ... | "        | 0                | 1 10   |
| Caramel, liquid  | ..  | ..  | .   | ... | "        | 0                | 1 4    |
| *Cherries, drained   | ... | ..  | .   | ... | "        | 0                | 1 0    |
| Chutney  | ... | ..  | ..  | ... | "        | 0                | 0 10   |
| Cocoanut, sugared  | ... | ..  | ... | ... | "        | 0                | 0 10   |
| Confectionery made from sugar and containing no other ingredient except flavouring   | ..  | ..  | ... | ... | the cwt  | 0                | 1 10   |
| Confectionery, hard, such as.  |     |     |     |     |          |                  |        |
| Sugared Almonds (except as below), Caraway Seeds, &c.  |     |     |     |     |          |                  |        |
|  |     |     |     |     |          | the cwt.         | 0 1 10 |
| Sugared Almonds, on the entry of which the Importer has declared that the Sugar coating does not exceed 72 per cent. of the total net weight   |     |     |     |     |          | the cwt.         | 0 1 4  |
| Confectionery, soft, viz.  |     |     |     |     |          |                  |        |
| A B. Gums imported in bulk in barrels or cases, on the entry for which the Importer has declared that Duty on the combined quantity of Sugar and Glucose used in the manufacture of the goods did not exceed the rate of 10d |     |     |     |     |          | the cwt.         | 0 0 10 |
| Other A B. Gums, Caramels, Chewing Gums, Jelly Beans, Turkish Delight, &c.   | ..  | .   | ..  | ... | the cwt. | 0                | 1 4    |
| Flowers, as Violets and Rosepetals, &c., in Crystallized Sugar as Crystallized Fruit   | .   | ..  | .   | ... | the cwt  | 0                | 1 10   |
| Fruit, canned and bottled, other than fruit liable to duty as such, preserved in <i>thin</i> syrup, if the importer has declared on the entry that it does not contain more than 12 per cent. of added sugar                 |     |     |     |     |          | the cwt.         | 0 0 3  |
| In other cases in <i>thin</i> syrup  | ..  | ..  | ..  | ... | "        | 0                | 0 5    |
| If entered at the 3d rate, samples are to be taken at the discretion of the Surveyor, a report being made to the Board in the event of the goods being found liable to a higher rate of duty                                 |     |     |     |     |          |                  |        |
| Ditto, preserved in <i>thick</i> syrup   | ..  | ... | ... | ... | the cwt. | 0                | 1 1    |
| Fruit, Crystallized, Glacé, and Metz, except fruit liable to duty as such  | ... | ..  | .   | ... | the cwt. | 0                | 1 10   |
| Fruits, Imitation, Crystallized or not, on the Entry for which the Importer has declared that the Sugar Constituents do not exceed 80 per cent.  |     |     |     |     |          | the cwt.         | 0 1 6  |
| (Importations to be occasionally sampled for analysis)   |     |     |     |     |          |                  |        |
| Fruits, Imitation, Crystallized or not, in all other cases,  |     |     |     |     |          | the cwt.         | 0 1 10 |
| Fruit, except currants, liable to duty as such, preserved in sugar or otherwise whether mixed with other fruits or not   |     |     |     |     |          | the cwt.         | 0 7 0  |

\* Drained cherries have a moist and sticky surface; glacé cherries have a dry, smooth, and glace surface. In doubtful cases samples should be sent to the analyst G O. 10, 1908

Sugar and other Cognate Goods—*continued*.

|   |  | Rates<br>of Duty. |   |   |
|---|--|-------------------|---|---|
|   |  | £                 | s | d |
| Fruit Pulp, except Fruit Pulp liable to duty as such preserved in <i>thick</i> Syrup, as Jam . . . . . the cwt.   |  | 0                 | 1 | 4 |
| If in <i>thin</i> Syrup . . . . . "   |  | 0                 | 0 | 5 |
| NOTE.—Tinned and bottled Apricots in syrup or water, and Apricot pulp are not liable to duty as Preserved Plums, but when added sugar is present, as in the case of syrup, they are chargeable either as fruit canned or bottled, or as fruit pulp. Apricot Jam is thus chargeable at rate of 1s. 4d. the cwt. as Jam, whether imported in tins or bottles or not.                    |  |                   |   |   |
| Apricots, crystallized or glacé, are chargeable with duty as Preserved Plums.   |  |                   |   |   |
| Dutiable Fruit preserved in syrup, or in water, is to be assessed with duty at 7s. the cwt. on the weight of the fruit without squeezing out the contained syrup or water. The syrup in such cases is separately charged with its proper duty, unless the merchant elects to pay duty on the whole weight at the fruit rate.  |  |                   |   |   |
| Confectionery, soft, viz.   |  |                   |   |   |
| Fruits, mixed, such as "Metz Fruits Assorted," and bottled "Assorted Fruits in Syrup," containing articles liable to two or more distinct rates of Duty, the Duty on the whole is to be levied at the highest rate, but if the various kinds of goods are packed separately, or in such manner that an account can be taken of each kind, the goods are assessed for Duty accordingly |  |                   |   |   |
| Confectionery, Fig (subject to occasional sampling and test) . . . . . the cwt  |  | 0                 | 2 | 6 |
| Ginger preserved in Syrup or Sugar . . . . . "  |  | 0                 | 1 | 4 |
| Licorice, if declared by the Importer not to contain more than 30 per cent. of added sugar or other sweetening matter—subject to occasional sampling and test the cwt   |  | 0                 | 0 | 7 |
| Marmalade, Jams, and Fruit Jellies if not made from fruit liable to Duty as such . . . . . the cwt.   |  | 0                 | 1 | 4 |
| Marzipan . . . . . "  |  | 0                 | 1 | 1 |
| Milk, condensed, slightly sweetened, whether whole, separated or skimmed, if declared by the Importer not to contain more than 18 per cent of added sugar—subject to occasional sampling and test the cwt.  |  | 0                 | 0 | 4 |
| Milk, condensed, sweetened whole . . . . . "  |  | 0                 | 0 | 9 |
| Milk, condensed, separated or skimmed . . . . . "   |  | 0                 | 0 | 1 |
| Milk Powder —   |  |                   |   |   |
| If declared by the Importer not to contain any added sugar  |  | Free              |   |   |
| If declared by the Importer not to contain more than 86 per cent. of added sugar . . . . . the cwt.   |  | 0                 | 0 | 8 |
| In all other instances, and in cases in which the Importer wishes to dispense with sampling and test the cwt.   |  | 0                 | 1 | 6 |

## Milk Powder—continued.

|   |          | Rates<br>of Duty, |   |    |
|---|----------|-------------------|---|----|
|   |          | £                 | s | d. |
| Importations entered as Free will be delivered on deposit of duty at the 8d. rate pending analysis. Importations entered at the 8d. rate are liable to sampling at the discretion of the Officers   |          |                   |   |    |
| Nestlé's Milk Food .. .. .  | the cwt  | 0                 | 0 | 7  |
| Soy, when containing Molasses or other sweetening matter  |          |                   |   |    |
|   | the cwt. | 0                 | 0 | 5  |
| Tamarinds preserved in Syrup .. .   | "        | 0                 | 0 | 5  |
| Other preparations made with added sugar or sweetening matter (other than Saccharin) are charged under sec. 7 of the Finance Act, 1901 (see below).   |          |                   |   |    |
| Tea .. .  | the lb   | 0                 | 0 | 5  |
| *Tobacco, manufactured, viz. —  |          |                   |   |    |
| Cigars .. .   | the lb   | 0                 | 7 | 0  |
| Cavendish or Negrohead .. .   | "        | 0                 | 5 | 4  |
| " " " manufactured in bond  | "        | 0                 | 4 | 8  |
| Other manufactured tobacco, viz. —  |          |                   |   |    |
| Cigarettes .. .   | "        | 0                 | 5 | 8  |
| Other sorts... ..   | "        | 0                 | 4 | 8  |
| Snuff, containing more than 13 lbs. of moisture in every 100 lbs. weight thereof .. .   | the lb.  | 0                 | 4 | 5  |
| Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof .. .  | the lb.  | 0                 | 5 | 4  |
| Tobacco, unmanufactured —   |          |                   |   |    |
| Containing 10 lbs. or more of moisture in every 100 lbs. —  |          |                   |   |    |
| • If unstemmed or unstripped .. .   | the lb   | 0                 | 3 | 8  |
| If stemmed or stripped .. .   | "        | 0                 | 3 | 8½ |
| Containing less than 10 lbs. of moisture in every 100 lbs. —  |          |                   |   |    |
| If unstemmed or unstripped .. .   | the lb   | 0                 | 4 | 1  |
| If stemmed or stripped .. .   | "        | 0                 | 4 | 1½ |
| Tobacco, grown in Ireland (Finance Act, 1906) —   |          |                   |   |    |
| Manufactured, viz. :  |          |                   |   |    |
| Cavendish or Negrohead, manufactured in bond  | "        | 0                 | 4 | 8  |
| Unmanufactured, viz. .  |          |                   |   |    |
| Containing 10 lbs. or more of moisture in every 100 lbs   | "        | 0                 | 3 | 6  |
| Containing less than 10 lbs. of moisture in every 100 lbs   | "        | 0                 | 3 | 11 |
| NOTE.—The minimum weight of packages of Tobacco allowed to be imported into the U K is not less than 80 lbs. gross. Packages of Tobacco must contain Tobacco only, and under Tobacco are included Cigars, Cigarettes and Snuff  |          |                   |   |    |
| Sec 2 (3), Finance Act, 1904, prescribes that the expression "Stripped Tobacco" means any leaf tobacco of which the leaf is not complete by reason of the removal of the stalk or mid-rib or of some portion thereof, but Tobacco shall not be deemed to be stripped Tobacco solely by reason of its having been subjected to such process of butting as the Commissioners of Customs allow |          |                   |   |    |
| No tobacco packed and prized shall, on the importation thereof, be  |          |                   |   |    |
| • Chargeable with duty on the quantity ascertained at the time of delivery C.C.A., s 98.  |          |                   |   |    |

**Tobacco—continued.**

examined as to the quantity of moisture contained thereon except by special order of the Commissioners of Customs, and unmanufactured tobacco shall on the entry thereof be distinguished as stemmed or unstemmed as the case may be.

**Varnish.** See Spirits.

**\*Wine, viz. —**

| Containing the following rates of proof spirits verified by Sykes Hydrometer, viz — | Not exceeding 30 degrees |    |    | Exceeding 30 but not exceeding 42 degrees. |    |    | Duty on Wine imported in Bottles, in addition to that in respect of Alcoholic strength |    |    |
|---|--------------------------|----|----|--|----|----|--|----|----|
|   | £                        | s. | d. | £  | s. | d. | £  | s. | d. |
| Imported in casks . . the gallon  | 0                        | 1  | 3  | 0  | 3  | 0  | —  | —  | —  |
| Imported in bottles, viz. :—  |                          |    |    |  |    |    |  |    |    |
| Still . . . the gallon  | 0                        | 1  | 3  | 0  | 3  | 0  | 0  | 1  | 0  |
| Sparkling, viz —  |                          |    |    |  |    |    |  |    |    |
| Champagne . . . }   |                          |    |    |  |    |    |  |    |    |
| Saumur . . . }  |                          |    |    |  |    |    |  |    |    |
| Burgundy . . . }  |                          |    |    |  |    |    |  |    |    |
| Hock . . . }  |                          |    |    |  |    |    |  |    |    |
| Moselle . . . }   |                          |    |    |  |    |    |  |    |    |
| Other sorts. . . }  |                          |    |    |  |    |    |  |    |    |
|   | 0                        | 1  | 3  | 0  | 3  | 0  | 0  | 2  | 6  |

And for every degree or part of a degree, an additional duty of 3d per gallon for every degree of strength above the highest above specified

The word "degree" does not include fractions of the next "higher" degree. *Customs Amendment Act, 1896, and C. & I. R. Act, 1892, s. 2*

All wines must be entered according to their commercial designation, those imported or consigned from Spain being also described on the entry as "Red," or "White."

The colour of wine is disregarded except for wine from Spain, which must be entered as red or white. *Impt Code, par. 341.*

The word "bottle" used in connection with the duty on wines and spirits applies to vessels ordinarily of glass, which, however eccentrically shaped, have the characteristics of a bottle, i.e. a body, neck, and mouth, but which, when of large size, may bear such names as Demijohns, Carboys, &c. It also comprises other vessels (including kegs) of a capacity *n.e.* 2 gallons. In case of doubt an Officer should seek the Board's directions.

Wines made sparkling in Warehouse, duties are as above, and for regulations governing same, see **WHISKY REGS.**

Where any manufactured or prepared goods contain, as a part or ingredient thereof, any article liable to any duty of Customs, duty shall be charged in respect of such quantity of the article as shall appear to the satisfaction of the Treasury to be used in the manufacture or preparation of the goods, and in the case of goods so containing more than one such article shall be charged in a similar manner on each article liable to duty at the rates of duty respectively applicable thereto, unless the Treasury shall be of opinion that it is necessary for the protection of the Revenue

\* Chargeable with duty on the quantity ascertained at the time of delivery C.C.A., s. 93.

*Wine—continued*

that duty should be charged in accordance with the *Customs Tariff Act, 1876 Finance Act, 1901, Sec. 7 (1)*. The Customs Tariff Act, 1876 (Schedule), directs that goods not prohibited to be imported or used in Great Britain or Ireland, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Any rebate which can be allowed by law on any article when separately charged shall be allowed in charging goods in respect of the quantity of that article used in the manufacture or preparation of the goods..

As respects the first levying or repealing of any duty of Customs, the time at which the importation of any goods shall be deemed to have had effect shall be the time at which the entry of the goods under the *Customs Act* is delivered, instead of the time mentioned in Sec. 40, *C. C. A*, 1876 *Finance Act, 1901, S. 7 (1)*.

## Customs Drawbacks.

|  |          | Rate of drawback |
|--|----------|------------------|
|  |          | £ s d            |
| Coffee.—Roasted Coffee exported which is not mixed with chicory or any other substance | 100 lbs. | 0 14 0           |

Tobacco.—Tobacco upon which the Duties of Customs on importation have been paid —

- (1) Tobacco manufactured in Great Britain or Ireland, on being, by any licensed manufacturer, exported as merchandise, or shipped as stores, or deposited in any bonded warehouse to be used as ships' stores, or exported by parcel post —

|  |         |    |        |
|--|---------|----|--------|
| Cigars   | .. .. . | 1b | 0 4 2  |
| Cigarettes                                     | .. .. . | .. | 0 4 1  |
| Cut, Roll, Cake, or other manufactured Tobacco | .. .. . | .. | 0 4 0  |
| Snuff (not being offal Snuff)                  | .. .. . | .. | 0 3 10 |

- (2) Shorts, stalks, or other refuse of Tobacco, including offal Snuff, on being, by any licensed manufacturer, exported as merchandise, or deposited in an approved bonded warehouse for exportation as merchandise, or for abandonment in an approved King's Warehouse, or in a bonded warehouse approved for the manufacture of sheep-wash, &c .. .. . | 1b. | 0 3 9 |

The above rates of drawback are allowed on Tobacco, &c., containing 14 per cent of moisture, a proportionate increase or deduction being made if the moisture is less or more than 14 per cent

A deduction is made from the drawback for every lb of inorganic matter in excess of 22 per cent. (calculated on the Tobacco, &c, exclusive of water), but the Commissioners of Customs may allow drawback at the full rate on Tobacco (including Cigars and Cigarettes), and shorts, stalks, or other refuse



## Tobacco—continued.

Rates of  
drawback  
£ s. d.

of Tobacco not of the fineness of Snuff, if they are satisfied that there has been no artificial increase of inorganic matter during manufacture.

The following are the minimum weights for Drawback Tobacco, viz :—*British Manufactured Tobacco*—(1) When removed direct from the premises of a licensed manufacturer—(a) for exportation as merchandise to places other than the Channel Islands: Cigars, 13 lb net, and Cigarettes, 8 lb. net, other manufactured Tobacco, 20 lb. net. (b) For shipment as stores—Cigars, Cigarettes and Snuff, 2 lb net; other manufactured Tobacco, 7 lb net. (c) For exportation by Parcel Post—Manufactured Tobacco, including Cigars, Cigarettes and Commercial Snuff (subject to Post Office regulations as to gross weight of parcels), 2 lb net. (11) When deposited in an approved bonded warehouse—For ships' stores or for exportation by Parcel Post, 80 lb. gross. *Stalks, Shorts, or other Refuse of British Manufactured Tobacco, including Offal Snuff.*—(i) When deposited in a King's Warehouse for abandonment, or in an approved bonded warehouse for the manufacture of sheepwash, &c., or for exportation as merchandise, in packages of not less than 50 lb and not more than 100 lb. net (ii) But when exported direct from the premises of a licensed manufacturer, or deposited in an approved bonded warehouse for exportation, the maximum quantity per package may under certain conditions be extended up to a limit not exceeding 1400 lb.

Tobacco of any description for exportation to the Channel Islands must be in packages of not less than 80 lb gross

**Beer.**—Imported or brought into Great Britain or Ireland and subsequently exported as merchandise, or shipped for use as ships' stores, or removed to the Isle of Man, of an original gravity of 1.055° for every 36 gallons ... 0 8 0

And so on in proportion for any difference of gravity.

**Sugar.**—Which has passed a refinery in Great Britain or Ireland, and on which the proper import duties have been paid, upon being exported or deposited in any bonded warehouse for use as ships' stores or removed to the Isle of Man, a drawback equal to the duty on Sugar of the like polarization.

Goods (other than Beer) exported or deposited in any bonded warehouse for use as ships' stores or removed to the Isle of Man, in the manufacture or preparation of which in Great Britain or Ireland any duty-paid Sugar, Glucose, Saccharin or Molasses has been used, a drawback equal to the duty in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods or, in the case of residual products, to be contained therein.

|  | Rates of<br>drawback |
|--|----------------------|
| <b>Molasses.</b> —Produced by a Refiner in Great Britain or Ireland and delivered by him to be used solely for the purpose of food for stock, or to a Licensed Distiller for use in the manufacture of Spirits*     ...     ...     ...     cwt. | £ s. d.<br>0 0 5     |

### 3. Foreign and Colonial Weights and Measures, with their Equivalents in British Standards.

**ABYSSINIA.**—Ounce = 430 grains; pound = 12 ozs. (ivory), 18 ozs. (coffee); Farasula = 37 lbs. av.; 4 farasulas = 1½ kantars; 1 waggia (ivory) = 480 dol. (1 dol. weighs 92 dirhems or 445 grains); 1 waggia (rubber) 640 dol. approximately 60 farasulas = 1 metric ton. Sinzer = 9 ins; kend = 20 ins. The metre is used at Harar. Egyptian weights also used.

**ALGERIA.**—Same as France.

**ARGENTINE REPUBLIC**—Since January 1st, 1887, the use of the French Metric System is compulsory. Other measures sometimes used are—

|             |         |                            |
|-------------|---------|----------------------------|
| The Quintal | ... ..  | = 101 40 lbs. avoirdupois. |
| „ Arroba    | ... ..  | = 25 35 „ „                |
| „ Fanega    | . . . . | = 1½ Imperial bushels      |

**AUSTRO-HUNGARY**—Metric system. This system also compulsory in Bosnia-Herzegovina from 1st September, 1912.

**BELGIUM**—Metric system.

**BOLIVIA**—Metric system legal, but old Spanish measures are largely employed

|               |                        |                               |
|---------------|------------------------|-------------------------------|
| The Libra     | = 16 onzas             | .. = 1 014 lb avoirdupois.    |
| „ Quintal     | = 100 libras           | = 101 44 lbs „                |
| „ Arroba      | { of 25 libras         | = 25 36 „ „                   |
|               | { of wine or spirits   | = 6 70 Imperial gallons.      |
| „ Galon       | .                      | = 0 74 „ gallon               |
| „ Vara        | = 3 pies = 36 pulgadas | = 33 43 inches, or 0 927 yard |
| „ Square vara | (vara cuadrada)        | = 0 859 square yard           |

**BRAZIL**—The Metric system is compulsory, and is used in all official departments. The old weights and measures, which are still partly employed, are—

|                     |        |                          |
|---------------------|--------|--------------------------|
| The Libra           | .. . . | = 1 012 lbs avoirdupois. |
| „ Arroba            |        | = 32 38 „ „              |
| „ Quintal           |        | = 129 54 „ „             |
| „ Alqueire (of Rio) |        | = 1 1 Imperial bushel.   |
| „ Oitava            |        | 55 34 grains             |

**CANADA**—The legal Weights and Measures are the Imperial yard,

\* Such drawback is not payable in respect of Molasses produced from non-duty-paid Sugar in refineries placed in bond under the Sugar Convention Act, 1903

Imperial pound avoirdupois, Imperial gallon, and the Imperial bushel. By Act 42 Vict., cap 16, the British hundredweight of 112 pounds and the ton of 2,240 pounds, were abolished and the hundredweight was declared to be 100 pounds, and the ton 2,000 pounds avoirdupois as in United States, but sometimes contracts stipulate for the British weights

**CAPE OF GOOD HOPE.**—Same as Great Britain, with the exception of the Land Measure.

The general Surface Measure is the old Amsterdam Morgen, reckoned equal to 2 11654 acres. 1000 Cape Lineal feet are equal to 1033 British Imperial feet.

**CHILI.**—Metric system legal, and now in general use. Old measures are—

The ounce = 1·014 oz. avoirdupois.

„ Libra = 1 014 lb avoirdupois. 25 libras = 1 arroba

„ Quintal = 101 44 lbs. avoirdupois. 20 quintals = 1 tonelada.

„ Vara = 0 927 yard.

„ Square vara = 0 859 square yard.

## CHINA.

Weights.—10 Ch'ien .. = 1 Liang (Tael) = 1 333 oz. avoirdupois or 37 78 grammes.

16 Liang ' .. = 1 Kin (Catty) = 1 333 lbs. avoirdupois or 604 53 grammes.

100 Chin .. = 1 Tan (Picul) = 133 333 lbs avoirdupois or 60 453 kilogrammes.

4 ozs. = 3 taels; 1 lb =  $\frac{3}{4}$  catty or 12 taels, 1 cwt = 84 catties, 1 ton = 16 piculs 80 catties

Capacity—10 Ko . = 1 sheng (pint) = 1 031 litre.

10 Sheng ... = 1 Tou (peck) = 10 31 litre (holding from 6½ to 10 Kin of rice and measuring from 1 13 to 1 63 gallon).

Commodities, even liquids, such as oil, spirits, &c., are commonly bought and sold by weight.

Length—10 Fen ... .. = 1 Ts'un (inch)

10 Ts'un ... .. = 1 Chi'h (foot) = 14·1 English inches, by treaty.

10 Chi'h ... .. = 1 Chang = 11 ft. 9 ins (141 ins. by treaty).

1 Li ... .. =  $\frac{1}{3}$  English mile (about).

The mow, the unit of measurement, is almost exactly one-sixth of an acre

In the tariff settled by treaty between Great Britain and China, the Chi'h of  $14\frac{1}{4}$  English inches has been adopted as the legal standard. The standards of weight and length vary all over the Empire, the Chi'h ranging from 9 to 16 English inches, and the Chang (= 10 Chi'h) in proportion; at the treaty ports, the use of foreign treaty standard of Chi'h and Chang is common.

**COLOMBIA.**—Metric system introduced in 1857. In liquid measure the French litre is the legal standard.

|                |     |    |   |                                   |
|----------------|-----|----|---|-----------------------------------|
| The Kiloграмme | ... | .. | = | 2 204 lbs. avoirdupois.           |
| „ Arroba       | ..  |    | = | 12½ kilos, or 25 Colombian lbs.   |
| „ Quintal      | ... | .. | = | 50 „ 100 „                        |
| „ Carga        | ... |    | = | 125 „ 250 „                       |
| „ Libra        | .   | .. | = | 1 102 lbs. avoirdupois            |
| „ Vara         |     |    | = | 80 centimetres = about 31 inches. |

**CONGO FREE STATE**—Metric system.

**COREA.**—Principal measures used are Japanese.

**COSTA RICA**—Metric system in use Old measures are—

|           |     |    |   |                        |
|-----------|-----|----|---|------------------------|
| The Libra | ... | .  | = | 1 014 lb. avoirdupois. |
| „ Quintal | ... | .. | = | 101 40 lbs. „          |
| „ Arroba  | ... | .. | = | 25·35 lbs. „           |
| „ Fanega  | .   | .  | = | 1½ Imperial bushels.   |

**CRETE.**—Metric system in general use.

|       |    |     |    |   |          |
|-------|----|-----|----|---|----------|
| Oke   | .. | ..  | .  | = | 3 8 lbs. |
| Pique | .. | ... | .. | = | ½ yard   |

**CUBA.**—Metric system

**CYPRUS.**—Turkish weights and measures are current.

**DENMARK.**—The Metric system has been officially adopted, and under the law of May, 1907, is obligatory in public offices since 1 April, 1910, and generally since 1 April, 1912.

The Pund = 100 Kvint = 1,000 Ort = 1 1023 lb. avoirdupois.

The Centner = 100 Pund = 50 kilos = 110 23 lbs. avoirdupois.

Tønde, grain = 1·3912 hectolitre = 3 827 bushels.

„ oil = 23 9189 gallons.

„ butter = 224 Pund = 112 kilo = 246 9179 lbs. avoirdupois.

„ coal = 1 7004 hectolitre = 4 6775 bushels.

Pot = 0 9661 litre = 0 2126 gallon.

Viertel = 8 potter = 7 729 litres = 1 7011 gallons.

Ship Last = 2 tons.

Alen (= 2 Fod) = 0 6277 metre = 0 6864 yard.

Kubik fod = 0 031 cubic metre = 1 0918 cubic feet.

Tøndeland = 0 55 hectare = 1 36 acres.

Register ton for sailing ships = 1 ton reg

„ „ steamers = 0 89 ton reg

**ECUADOR**—French Metric system legal, but old measures are commercially used (as under Bolivia)

**EGYPT**—The Metric system is generally used

The Ardeb is used as the unit in all transactions in grain, &c., and is equal to 5 44739 bushels or 43 579 gallons

The approximate weight of the Ardeb in rotls is—Wheat, 315, Beans, 320, Barley, 250, Maize, 315, Cotton Seed, 270

Okieh = 1 3206 ounce.

Rotl .. .. = 99049 lb.

Oks ... .. = 2 7513 lbs.

Cantar = 100 Rotls or 36 Oks = 99 0492 lbs. or 0·884 cwt

Cantar of Alexandria = 112 oks = 2 7514 cwts.

Heml ... .. = 200 oks = 4 9132 cwts.

Kela ... .. = 3 6316 Imperial gallons.

Dıraa Baladı (town) ... .. = 22 8350 inches.

Dıraa Mimari, for Buildings, &c. = 20 52812 inches.

Kassabah = 3 88 yds. ... .. = 139 7663 „

Feddan, the unit of measure for land = 333 $\frac{1}{4}$  sq. kassebahs = 1 03808 acre.

Pic = 6·05 sq. feet ... .. = 562 sq. metre.

Coal is sold by the British ton and water by ton of one cubic metre.

**FINLAND**—Metric system adopted 1890

**FRANCE**.—Gramme ... .. = 15 43 grains troy.

Kilogramme ... .. = 2 205 lbs. avoirdupois.

Quintal Metrique ... .. = 220 $\frac{1}{4}$  „ „

Tonneau ... .. = 2,205 lbs.

Litre (Liquid) ... .. = 1 76 pint.

Hectolitre (Liquid) ... .. = 22 gallons.

„ (Dry) ... .. = 2 75 bushels

Mètre ... .. = 39 37 inches

Kilomètre ... .. = 1,093 yards.

Mètre Cube (Stère) ... .. = 35·314 cubic feet.

Hectare ... .. = 2·471 acres.

Kilomètre Carré ... .. = 386 square mile, etc., etc.

**FRIENDLY ISLANDS**.—Same as Great Britain.

**GERMAN EMPIRE**.—The Metric system came into force on January 1st, 1872.

The Gram ... .. = 15 43 grains troy.

„ Kilogram ... .. = 2 205 lbs. avoirdupois.

„ Tonne, 1,000 Kgs = 2,205 lbs = 19 7 cwt.

„ Liter, Mass = 1·76 Imperial pint.

„ Meter, Stab = 3 23 feet, or 39·37 inches.

„ Kilometer ... .. = 1094 yds. (621 mile), or nearly 5 fur.

„ Hektar ... .. = 2 47 acres.

„ Quadrat, or Sq. Kilometer = 247 acres

**GREECE**.—Metric system introduced 1893.

The Oke ... .. = 2·80 lbs. avoirdupois.

„ Cantar ... .. = 123 20 „ „

„ Livre ... .. = 1 05 „ „

„ Baril (wine) ... .. = 16 33 Imperial gallons.

„ Kilo ... .. = 0 114 „ quarter.

„ Pike ... .. =  $\frac{1}{2}$  of an English yard.

„ Stremma ... .. =  $\frac{1}{2}$  of an English acre.

**GUATEMALA**.—The Metric system is now adopted. Old measures are—

The Libra ... .. = 1·014 lb avoirdupois.

„ Arroba ... .. = 25 35 lbs. „

„ Quintal ... .. = 101·40 „ „

„ Tonelada ... .. = 18 10 cwt.

„ Fanega ... .. = 1 $\frac{1}{2}$  Imperial bushel.

**HAYTI**—Metric system, but tons, lbs. and gallons are used in commerce  
The French lb. of 500 grammes is used in the customs.

**HOLLAND (The Netherlands)**—The Metric system and, with trifling changes, the Metric Denominations are used.

**HONDURAS**—Metric system in legal use. Old measures still used are—

|                 |    |   |
|-----------------|----|---|
| The Arroba—Wine | =  | 3½ Imperial gallons—Oil = 2½ Imperial gallons |
| „ Square Vara   | .. | = 7½ square feet.                             |
| „ Manzana       | .. | = 1½ acre.                                    |
| „ Fanega        | .. | = 1½ Imperial bushel.                         |

**HONG KONG**—Weights and Measures of Great Britain also in general use

|          |    |    |   |                     |
|----------|----|----|---|---------------------|
| The Tael | .. | .. | = | 1½ oz. avoirdupois. |
| „ Picul  | .. | .. | = | 133½ lbs „          |
| „ Catty  | .. | .. | = | 1½ „ „              |
| „ Chek   | .. | .. | = | 14½ inches          |
| „ Cheung | .. | .. | = | 12½ feet            |

**ICELAND**—Same as Denmark

**INDIA**—

|                               |    |                      |
|-------------------------------|----|----------------------|
| The Maund of Bengal, 40 Seers | =  | 82½ lbs. avoirdupois |
| „ „ Madras                    | =  | 25 „ „ (nearly).     |
| „ Tola                        | .. | = 180 grains troy.   |
| „ Guz of Bengal               | .. | = 36 inches.         |

An Act to provide for the adoption of an uniform system of weights and measures was passed in 1871. The primary standard of weight was to be called a *ser*, equal to the kilogramme = 2 203 lbs. avoirdupois This Act, however, has never been in operation.

**ITALY.**—Same as in France, the names only being altered—the kilogramme into the chilogramma, the mètre into the metro, the hectare into the ettaro, etc.

|                       |    |    |   |  |
|-----------------------|----|----|---|--|
| Grammo                | .. | .. | = | 15.434 grains troy.                          |
| Chilogramma           | .. | .. | = | 2 20 lbs. avoirdupois.                       |
| Quintale Metrico      | .. | .. | = | 220 „ „                                      |
| Tonnellata            | .. | .. | = | 2,200 „ „                                    |
| Litro, Liquid Measure | .. | .. | = | 0 22 Imperial gallon.                        |
| Ettolitro, „ „        | .. | .. | = | 22 „ „                                       |
| „ Dry Measure         | .. | .. | = | 2 75 „ bushels                               |
| Metro                 | .. | .. | = | 3 28 feet or 39 37 inches.                   |
| Chilometro            | .. | .. | = | 1,093 yards.                                 |
| Metro Cubo            | .. | .. | = | 35 31 cubic feet.                            |
| Ettaro or Hectare     | .. | .. | = | 2 47 acres                                   |
| Square Chilometro     | .. | .. | = | 0 386 sq mile (2 59 sq. chilo = 1 sq. mile). |

**JAPAN.**—Mommé = 2 11 drams or 2 41 dwts. or 120 mommé = 1 lb.

|                   |    |   |
|-------------------|----|---|
| Kin (Catty)       | =  | 160 mommé = 1 322 lb (0 256 mommé = 1 gramme) or 1 60 |
| Picul (100 kin)   | .. | = 132 27 lbs. [lbs. troy.                             |
| Kwan = 1000 mommé | .. | = 8 261 lbs avoirdupois or 13 04 lbs. troy            |
| Shaku             | .. | = 0.994 foot (3 3 shaku = 1 metre).                   |
| Kujira Shaku      | .. | = 1 242 feet.   |

|                                |  |
|--------------------------------|--|
| Sūn ... ..                     | = 1 193 inches.                              |
| Ken = 6 Shaku = 5 965 feet, J  | = 10 Shaku = 9 942 feet.                     |
| Chō = 60 Ken                   | = 357·916 feet, or about $\frac{1}{4}$ mile. |
| Ri = 36 Chō ... ..             | = 2 44 miles.                                |
| Ri (marine) ... ..             | = 1 15 mile.                                 |
| Ri (square) ... ..             | = 5 9552 square miles.                       |
| Chō = 10 tan ... ..            | = 2 45 acres                                 |
| Koku, Liquid = 10 To = 100 Sho | = 39 7033 gallons.                           |
| Koku, Dry ... ..               | = 4 9629 bushels.                            |
| Koku (capacity of vessel) ..   | = $\frac{1}{16}$ ton.                        |
| To, Liquid ... ..              | = 3 9703 gallons.                            |
| To, Dry ... ..                 | = 1 9851 peck.                               |

**LIBERIA.**—British weights and measures used.

**MALTA.**—Metric system is to be adopted on 1 July, 1914 Local measures are .—

Avoirdupois Weight.—1 Rotolo = 1 lb. 12 oz 5 Rotoli = 1 Pesa = 8 lbs. 12 oz 20 Pese = 1 Cantaro = 175 lbs

Liquid Measure.—Beer, Wine and Spirits.—1 Terzo =  $\frac{1}{2}$  pint 2 Terzi = 1 Mezzo = 1 pint. 9½ Mezzi = 1 Quarta = 1 gallon  $1\frac{1}{4}$  pint

Liquid Measure.—Oil and Milk.—1 Terzo = 2½ gills 2 Terzi = 1 Mezzo = 1 pint and  $\frac{1}{2}$  gill. 8 Mezzi = 1 Quarta = 1 gallon and 1 pint. 4 Quarte = 1 Caffiso = 4½ gallons.

Dry or Corn Measure.—1 Tumulo = 2 pecks. 4 Tumoli = 1 Sacco = 2 bushels 4 Sacchi = 1 Salma = 1 quarter

Linear Measure.—1 Pollice =  $\frac{3}{4}$  inch 12 Pollici = 1 Palmo = 10½ inches 8 Palmi = 1 Canna = 6 feet 10½ inches.

Square, Surface or Land Measure.—1 Mondello = 2016 sq. feet. 6 Mondelli = 1 Tumolo = 12,100 sq feet. 16 Tumoli = 1 Salma = nearly 4½ acres.

**MAURITIUS.**—Metric system, decreed by Government of India, 1871, came into force May, 1878

**MEXICO.**—The Metric system is generally used in commercial transactions, but the old Spanish Measures are sometimes used The principal are —

|                                |                             |
|--------------------------------|-----------------------------|
| 1 Libra . . . . .              | = 1 014 lb avoirdupois.     |
| 1 Arroba = 25 libras . . . . . | = 25 357 lbs. "             |
| 1 Vara = 0 837 metre . . . . . | = 2 feet 8½ English inches. |
| 1 Legua comun . . . . .        | = 5,606½ varas.             |

**MONACO.**—Metric system.

**MOROCCO**—1 Kintar ("Kintar diwanee," or "Custom House Kintar") = 100 Rotals = 112 lbs avoirdupois.

|                         |   |
|-------------------------|---|
| 1 Drah . . . . .        | = 8 Tominis = 22 inches                           |
| 1 Tanger Mudd . . . . . | = 8 " (nearly) = $11\frac{1}{2}$ bushels          |
| 1 Kula (oil) . . . . .  | = 28 Rotals = 47 lbs. = near 5½ Imperial gallons. |

The general commercial Kintar of Mogador of 100 Rotals = 119 lbs. Oil is sold at Mogador by the "large Kintar" of 81 kilos.

**NETHERLANDS INDIA** —Metric system 'Other measures are:

|                    |     |  |
|--------------------|-----|--|
| Amsterdamsch Pond  | . = | 1 09 lbs. avoirdupois.                           |
| Picul .. .. .      | =   | 136 lbs. "                                       |
| Catty .. .. .      | =   | 1 36 lbs. "                                      |
| 1 Koyang (Batavia) | =   | 27 piculs = 1 639 tons; (Samarang) = 23 piculs   |
|                    | =   | 1 70 tons, (Sourabaya) = 30 piculs = 1 821 tons. |
| Tjengkal .. .      | =   | 4 yards.   |

**NICARAGUA** —Metric system.

**NORWAY.**—The Metric system was introduced in 1879, and became obligatory July 1st, 1882

|                              |   |  |
|------------------------------|---|--|
| The Kilogram                 | = | 1,000 gram = 2 204 lbs. avoirdupois.                 |
| " Meter                      | = | 100 centimeter = 3 28 feet, or 39 37 English inches  |
| " Hektoliter, Liquid Measure | = | 100 liter = 22 Imperial gallons.                     |
| " Hektoliter, Dry Measure    | = | 100 liter = 2 75 Imperial bushels                    |
| " Kilometer                  | = | 1,000 meter = 1,091 yards, or 0 621 of English mile. |

**PARAGUAY.**—

|                  |      |                           |
|------------------|------|---------------------------|
| The Quintal ..   | .. = | 101 40 lbs avoirdupois.   |
| " Arroba ..      | .. = | 25 35 " "                 |
| " Fanega ..      | .. = | 1½ Imperial bushel        |
| " Sino (land)    | .. = | 69½ English square yards. |
| " Legua Cuadrada | .. = | 12½ " " miles.            |

Argentine Republic Weights and Measures also used.

**PERSIA.**—Most articles are bought and sold by a weight called *Batman* or *Man*. The Mans most frequently in use are the *Man-i-Tabriz* and *Man-i-Shah* —

|                                    |   |                         |
|------------------------------------|---|-------------------------|
| Man-i-Tabriz = 8 Abbassis ..       | = | 640 Miskals = 6 54 lbs. |
| Man-i-Noh Abbassi = 9 Abbassiss .. | = | 720 " = 7 36 "          |
| Man-i-Kohne ..                     | = | 1,000 " = 10 23 "       |
| Man-i-Shah = 2 Tabriz Mans         | = | 1,280 " = 13 08 "       |
| Man-i-Rey = 4 Tabriz Mans          | = | 2,560 " = 26 10 "       |
| Man-i-Bender Abbassi               | = | 840 " = 9 "             |
| Man-i-Hashemi = 16 Mans of         | = | 720 " = 12½ "           |

Corn, straw, coal, etc., are sold by *Kharvâr* = 100 Tabriz Mans = 654 lbs. The unit of weight is usually the *Man* of 6½ lbs. divided into *chareks* or quarters. The unit for transport is the *Kharvâr* of 100 Mans

The unit of measure is the *Zar*. The most common is the one of 40 95 inches

The *Farsakh*, theoretically = 6,000 *Zar* of 40 95 inches = 3 87 miles.

The *Jerib* = 1,000 to 1,066 square *Zar* of 40 95 inches = 1,294 to 1,379 square yards

**PERU** —The French Metric system was established by law in 1860. Old measures are —

|                        |      |                          |
|------------------------|------|--------------------------|
| The Ounce . . .        | .. = | 1 014 ounce avoirdupois. |
| " Libra ..             | .. = | 1 014 lb. "              |
| " Quintal .            | =    | 101 44 lbs. "            |
| " Arroba of 25 pounds  | =    | 25 36 lbs. "             |
| " " of wine or spirits | =    | 6 70 Imperial gallons.   |



The Gallon ... .. = 0.74 Imperial gallon.

„ Vara ... .. = 0.927 yard.

Square Vara ... .. = 0.859 square yard.

**PORTUGAL.**—The Metric system is the legal standard. The principal old measures still in use are —

The Libra ... .. = 1.012 lb. avoirdupois.

„ Almude of Lisbon ... .. = 3.7 Imperial gallons.

„ Almude of Oporto ... .. = 5.6 „ „

„ Alqueire ... .. = 0.36 „ bushel.

„ Moio ... .. = 2.78 „ quarters.

**ROUMANIA.**—Metric system, but Turkish weights and measures are also used.

**RUSSIA.**—1 Verst (500 sajènes) = 3,500 ft., or two-thirds of a statute mile.

1 Sajène (3 arshins) ... .. = 7 feet

1 Arshin (16 vershok) .. .. = 28 inches.

1 Square Verst = 281 acres = 0.43941 sq mile or 2.27 sq versts = 1 sq. mile.

1 Dessiatine ... .. = 2.69972 acres.

1 Pound (96 zolotniks = 32 lot) =  $\frac{1}{16}$  of a pound or 14.4 ozs.

1 Pood (40 pounds) = 36.113 lbs = 0.32244 cwt or 100 poods = 1.6121 tons

Baltic Freight is usually quoted per ton of 62 poods.

1 Vedro (8 shloffs) ... .. = 2 $\frac{1}{2}$  Imperial gallons.

1 Chetvert (8 chetveriks) = 5.77 Imperial bushels or 46.2 gallons.

The inch is the same as the English inch.

**EL SALVADOR.**—Metric system is official, and is also in general use.

The Libra ... .. = 1.0147 lb avoirdupois.

„ Quintal ... .. = 101.467 lbs. „

„ Arroba .. .. = 25.366 lbs. „

„ Fanega ... .. = 432 lbs. „

**SANTO DOMINGO** (Republica Dominicana).

The Arroba ... .. = 25 b. = 11.05 kilos

„ Quintal .. .. = 4 Arrobes = 100 lbs = 46 kilos.

„ Arroba (liquid) ... .. = 32 cuartulas = 25.198 litres = 4.110 gallons.

**SERVIA.**—Metric system in use.

**SIAM**—1 Chang (= 20 tamlungs

or 80 ticals) . . . . = 2 lb. 10.3 ozs avoirdupois or 1.2 kilos.

50 Chang . . . . = 1 hap = 132 $\frac{1}{2}$  lbs.

1 Niu ... .. = 0.83 inch.

1 Keup ... .. = 12 Niu (10 inches).

1 Sok ... .. = 2 Keup (20 inches).

1 Wah ... .. = 4 Sok (80 inches).

1 Sen ... .. = 20 Wah (133 feet).

1 Yot ... .. = 400 Sen (about 10 miles).

The Chinese “hap” of 100 catties is generally used for weighing produce.

**SPAIN.**—The Metric system was introduced into Spain on January 1st, 1859, and is generally used.

**STRAITS SETTLEMENTS.**—Measures same as English, but native measures are still used.

|                |     |    |    |   |
|----------------|-----|----|----|---|
| 16 Tahil       | ..  | .. | .. | = 1 Chinese kati = $1\frac{1}{2}$ lb. avoirdupois |
| 100 Kati       | ... | .. | .. | = 1 picul = 133½ lbs.                             |
| 100 Malay Kati | ..  | .. | .. | = 1 picul of 142 6 lbs.                           |
| 40 Picul       | ... | .. | .. | = 1 koyan = 5,333½ lbs.                           |
| Gantang        | ... | .. | .. | = 1 gallon  |
| Chupak         | .   | .. | .. | = 1 quart   |

**SWEDEN.**—Metric system introduced 1879, and became obligatory 1889. British measures are often used in wood and coal trades. The old measures below are sometimes used locally, but to a very small extent

|              |                |     |                         |
|--------------|----------------|-----|-------------------------|
| The Skalpund | = 100 ort      | ... | = 0 937 lb avoirdupois. |
| „ Fot        | = 10 tum       | ..  | = 11 7 English inches   |
| „ Kanna      | = 140 kubiktum | ..  | = 4 6 Imperial pints.   |
| „ Mil        | = 360 ref      | ..  | = 6 64 English miles.   |

**SWITZERLAND**—The Metric system was introduced January 1st, 1873.

|                 |                   |    |                             |
|-----------------|-------------------|----|-----------------------------|
| The Centner     | of 50 kilogrammes |    |                             |
|                 | and 100 pfund     | .. | = 110 lbs. avoirdupois.     |
| „ Quintal       | = 100 kilogrammes | =  | 220 lbs                     |
| „ Arpent (Land) | ...               | .. | = $\frac{1}{3}$ of an acre. |

**TUNIS.**—Same as France

**TURKEY.**—

|   |     |                                       |
|---|-----|---------------------------------------|
| The Oke, of 400 drams   | ... | = 2 8283 lbs. avoirdupois.            |
| „ Almud   | ... | = 1,151 Imperial gallon.              |
| „ Kileh   | ... | = 0 9120 Imperial bushel.             |
| 44 Okes = 1 Cantar or Kim   |     | 124 3616 lbs. avoirdupois.            |
| 39 6263 Okes  | ..  | = 1 cwt.                              |
| 180 Okes = 1 Tcheké   |     | = 509 095 pounds.                     |
| 1 Kileh = 20 Okes   | ... | = 0 36 Imperial quarter.              |
| 816 Kilehs  | ..  | = 100 Imperial quarters.              |
| The Andaze (cloth measure)  |     | = 26 77 inches.                       |
| „ Arshin (land measure)   |     | = 6 0548 sq ft.                       |
| „ Donum   | ..  | = 1600 sq Arshins = 1076 40 sq. yards |
| The Kileh is the chief measure for grain, 100 kilehs are equal to 12 129 Imperial quarters or 35 266 hectolitres. |     |                                       |

In 1889 the Metric system of weights was made obligatory for cereals; metric weights were decreed obligatory in January, 1892, but are not enforced.

**UNITED STATES.**—British weights and measures are usually employed, but the old Winchester gallon and bushel are used instead of the new or Imperial standards. Different States have a legal standard for bushels of certain articles, such as grain and potatoes, varying from 60 lbs. for wheat to 82 for oats.

|             |     |                           |
|-------------|-----|---------------------------|
| Wine gallon | ... | = 0 83333 gallon.         |
| Ale gallon  | ..  | = 1 01695                 |
| Bushel      | ... | = 0 9692 Imperial bushel. |

Instead of the British cwt. a cental, of 100 lbs, is used. 1 ton = 2000 lbs, except coal, which is usually 2240 lbs. wholesale.

**URUGUAY.**—The Metric system.

**VENEZUELA.**—Metric system legal, but old Spanish weights and measures are used in some parts to a limited extent.

**WEST INDIES (BRITISH)**—Generally as in England.

**ZANZIBAR**—British weights and measures are used as the standard for wholesale transactions. The principal native commercial weight is the *frasila* = 35 lbs. avoirdupois

#### 4. Average Weights and Cubic Contents of Bales of Cotton from the following Ports.

|                  |     | Average<br>Weights<br>lbs gross | Cubic<br>Contents,<br>ft in |                     |         | Average<br>Weights<br>lbs gross | Cubic<br>Contents,<br>ft in. |
|------------------|-----|---------------------------------|-----------------------------|---------------------|---------|---------------------------------|------------------------------|
| American—        |     |                                 |                             | American—cont       |         |                                 |                              |
| From Columbus .. | 485 | 28                              | 9½                          | From Savannah ..    | 482     | 30                              | 1                            |
| „ Augustus ...   | 495 | 30                              | 11                          | Egyptian Hard       |         |                                 |                              |
| „ Orleans ...    | 482 | 34                              | 7                           | Pressed             | 896     | 20                              | 0                            |
| „ Montgomery     | 500 | 26                              | 7                           | Brazil Hard Pressed | 462     | 10                              | 0                            |
| „ Texas ...      | 515 | 31                              | 2                           | „ Soft Pressed      | 178     | 14                              | 0                            |
| „ Norfolk ...    | 483 | 23                              | 3½                          | East Indian Hard    |         |                                 |                              |
| „ Charleston     | 480 | 27                              | 7                           | Pressed             | ... 486 | 10                              | 0                            |

#### 5. Average Weights and Cubic Contents of Bales of Jute and Flax.

Jute is packed in bales of 400 lbs each, and the freight is payable per ton of 5 bales, which must not exceed 52 cubic feet, or, say, 10½ cubic feet per bale.

Flax is packed in a great variety of ways, and in bales and packages of different sizes and weight, but generally in bales of about 4 cwt. each. The freight is always paid per ton of 20 cwt, weighing 63 pounds, and for general purposes the approximate measurement of a ton of flax, as *stowed on board a vessel*, in the Baltic ports, may be taken as 155 cubic feet.

#### 6. European Corn Measures.

The measures of the Metric System are used in most countries of Europe:—

112 Lbs. (Cwt) = 50½ Kilogrammes; 100 Litres = 1 Hectolitre = 2.75 Bushels, 2.91 Hectolitres = 1 Qr., 2.91 Hectolitres = 100 Qrs.; 1 English Ton = 1015 Kilogrammes.  
160 Hectolitres = 100 Charges.  
180 Charges = 100 Qrs.

The Grain Measures generally used in the Baltic are quarters, chetwerts, tons, and kilos.

A quarter of wheat = 496 lbs.; oats = 320 lbs.; rye = 480 lbs; linseed = 424 lbs.; and barley = 400 lbs.

A chetwert of wheat = 10 poods; oats = 6 poods; rye = 9 poods; linseed = 9 poods; and barley =  $8\frac{1}{2}$  poods.

A ton is equal to a little over 62 poods, but it is the custom to quote rates of freight per ton of 63 poods.

1000 quarters of wheat (496 lbs. a quarter) = 1373·476 chetwerts of 10 poods, or 221 tons 8 cwt. 2 qrs. 8 lbs., or 224,981 65 kilos.

The same quantity of oats (320 lbs. a quarter) = 1476 856 chetwerts of 6 poods, or 142 tons 17 cwt. 0 qr. 16 lbs., or 145,149 45 kilos.

1000 quarters of rye (480 lbs. a quarter) = 1476 856 chetwerts of 9 poods, or 214 tons 5 cwt 2 qrs. 24 lbs., or 217,724·18 kilos.

1000 quarters of linseed (424 lbs a quarter) = 1904 556 chetwerts of 9 poods, or 189 tons 5 cwt 2 qrs 24 lbs., or 192,323 kilos.

1000 quarters of barley (400 lbs a quarter) = 1903·108 chetwerts of  $8\frac{1}{2}$  poods, or 178 tons 11 cwt 1 qr 20 lbs., or 181,436 81 kilos.

1000 chetwerts of wheat (10 poods to the chetwert) = 728 060 quarters, or 161 tons 4 cwt 1 qr 12 lbs., or 163,804 62 kilos.

1000 chetwerts of oats (6 poods to the chetwert) = 677 114 quarters, or 96 tons 14 cwt. 2 qrs 13 lbs., or 98,282 77 kilos.

1000 chetwerts of rye (9 poods to the chetwert) = 677 114 quarters, or 145 tons 1 cwt. 3 qrs 19 lbs., or 147,424 16 kilos.

1000 chetwerts of linseed (9 poods to the chetwert) = 766 544 quarters, or 145 tons 1 cwt 3 qrs. 19 lbs., or 147,424 16 kilos.

1000 chetwerts of barley ( $8\frac{1}{2}$  poods to the chetwert) = 767·396 quarters, or 137 tons 0 cwt 2 qrs. 23 lbs., or 139,233 93 kilos.

The following measures are used in Malta, &c. :—

#### MALTA

1 Rotolo =  $1\frac{1}{2}$  lb.

1 Tumolo = 2 pecks.

4 Tumoli = 1 Sacco = 2 bushels.

4 Sacchi = 1 Salma = 1 quarter.

NOTE.—According to the *Malta Government Gazette* of 17 Jan., 1913, the Metric system of weights and measures is to be adopted on 1 July, 1914.

#### EGYPT.

##### *Alexandria*

Wheat — 1 Oke = 2 75 Lbs., 118 Okes = 1 Ardeb; 100 Ardebs = 63 Qrs

88 Okes of Barley = 1 Ardeb

100 Ardebs of Beans = 65 Qrs.

##### SMYRNA.

1 Kilo = 1 Imperial Bushel

816 Kilos = 100 Quarters Imperial.

### 7. Postal Information.

LETTERS, INLAND.—Not exceeding 4 oz., 1*d*, for every additional 2 oz.,  $\frac{1}{2}$ *d*

LETTERS, FOREIGN and COLONIAL.—British Possessions generally, Egypt, United States, British Postal Agencies in Morocco, Hong

Kong, Post Office Agencies in China, and H.M. Ships of War serving abroad, per oz., 1d. Foreign countries (except those mentioned), 2½d. first oz., 1½d. each succeeding oz. or fraction of an oz.

Limit of size for both inland and foreign letters—2 feet in length, 1 foot in width or depth.

Reply coupons, exchangeable for stamps value 25 centimes (2½d) can be obtained at 3d each for prepaying replies to letters sent to certain foreign countries. Certificates of posting of unregistered letters, &c., ½d.

(NOTE.—It must not be taken for granted that the postage rates to the United Kingdom are approximately equivalent, as from certain Colonies and foreign countries the rates may be higher or the unit of weight lower.)

**NEWSPAPERS, INLAND**—Every registered newspaper, whether posted singly or with others in a packet, ½d, but no packet chargeable with a higher rate than ordinary packet of printed matter of same weight. Limit of size—No packet may exceed 5 lbs, or 2 feet in length, or 1 foot in width or depth. The cover to be open at both ends for easy examination.

**NEWSPAPERS, FOREIGN and COLONIAL**—Per 2 oz., ½d.

**HALFPENNY PACKET POST, INLAND**—Not exceeding 2 oz., above that weight same postage as letters. Cover to be easily removable for examination.

**HALFPENNY FOREIGN and COLONIAL**—Printed Papers same weight.

**COMMERCIAL PAPERS (FOREIGN)**—10 oz. 2½d, and ½d per 2 oz thereafter. Limit of weight—5 lbs British Colonies and non-Union countries—4 lbs. other foreign countries.

**SAMPLE PACKETS (FOREIGN AND COLONIAL)**—4 oz 1d, and every 2 oz. after, ½d. Limits—weight, 5 lbs for British Colonies and non-union countries, and 12 oz for foreign countries in Postal Union.

**POST CARDS, INLAND**—Official Post Cards, impressed with a half-penny stamp, and Reply Post Cards can be bought at any Post Office. Private Cards not to exceed 5½ by 3½ inches, or be less than 4½ by 2 inches, postage ½d.

**POST CARDS, FOREIGN and COLONIAL**—Postage Single, 1d.; Reply, 2d.

**CANADIAN AND NEWFOUNDLAND MAGAZINE POST**—Postage rate on British newspapers, magazines and trade journals registered for the purpose, intended for despatch to Canada or Newfoundland by direct Canadian Packet. Limits—weight 5 lbs, size, 2 feet by 1 foot in width or depth: per lb. or fraction of a lb., over 2 oz., 1d; not exceeding 2 oz., ½d.

**PARCEL POST, INLAND**—Not exceeding 1 lb, 3d; 2 lbs., 4d; 3 lbs., 5d.; over 3 to 5 lbs., 6d; over 5 to 7 lbs., 7d.; and 1d. per lb. extra to 11 lbs. (limit). Limits of size—greatest length, 3 feet 6 inches; greatest length and girth combined, 6 feet. Should be marked "Parcel Post" in left hand top corner, and must be presented at the counter of a Post Office.

- PARCEL, FOREIGN and COLONIAL**—Parcels not exceeding 3, 7, or 11 lbs., various rates, measurements and conditions.
- REGISTRATION AND COMPENSATION, INLAND**—Letters, Parcels, or other Postal Packets, fee 2d., limit of compensation, £5; fee 3d., limit of compensation, £20; and 1d. for every extra £20 up to 1s 10d., limit of compensation, £400. Every packet to be marked Registered, and a receipt obtained. Compensation in respect of money of any kind only allowed when sent in Post Office Registered Letter envelopes. Limit of compensation for coin, £5.
- REGISTRATION, FOREIGN and COLONIAL**.—Letters, fee 2d., indemnity for loss, 50 francs. Letters, &c., can be insured under certain conditions, the fees payable for insurance, including registration, being 4d., limit of compensation, £12, the compensation increasing by amounts of £12 for every additional 2d. fee up to £400, fee 5s 10d.
- EXPRESS DELIVERY**—3d. per mile or part of a mile, and weight fee of 3d. for each packet of more than 1 lb. weight. Special charges on Sundays.
- POSTAGE STAMPS** issued— $\frac{1}{2}$ d., 1d.,  $1\frac{1}{2}$ d., 2d.,  $2\frac{1}{2}$ d., 3d., 4d., 5d., 6d., 9d., 10d., 1s., 2s. 6d., 5s., 10s., £1. Books containing 18 penny stamps and 12 halfpenny stamps issued at 2s. Rolls of 500 or 1000 1d. or  $\frac{1}{2}$ d. stamps can also be obtained. Health Insurance Stamps are also sold at Post Offices.
- CASH ON DELIVERY**.—An arrangement for the collection and remittance of the value of packets not exceeding £20, sent in fulfilment of an order, is in operation between the United Kingdom and certain British possessions and Egypt.
- INLAND REVENUE STAMPS**—Stamps issued solely for Inland Revenue purposes, whether impressed upon paper or parchment, or adhesive, can be obtained through all Money Order Offices in England and Wales, and through certain selected offices in Scotland and Ireland, and Postmasters are instructed to keep a stock of those classes of stamps for which there is a demand. The same regulation applies also to the supply of Fee Stamps of every kind.
- Ordinary adhesive Postage and Revenue Stamps may, as a rule, be used for the purpose of denoting Stamp Duties up to a limit of 2s. 6d., where adhesive stamps are admissible for that purpose.
- One or more Postage and Revenue Stamps may be used to make up the Duty.
- STAMPING OF DOCUMENTS, &c**—On the prepayment of the proper duty, any executed or unexecuted documents or printed forms can be left at any Money Order Office to be forwarded for stamping, without charge for transmission, provided that the value of the stamp on any document or form does not exceed the limit which may be in force at the Money Order Office concerned. Executed documents can, as a rule, be reclaimed the second day after being left.
- Parcels of documents exceeding 11 lbs. in weight cannot be sent by post, but should be sent by some other means. Full information can be obtained at any Money Order Office.

**MONEY ORDERS (INLAND)**—Not exceeding £1, 2d.; above £1 and not exceeding £3, 3d.; above £3 and not exceeding £10, 4d.; increasing by 2d. for every additional £10 or less, up to £40, 10d.

**MONEY ORDERS (FOREIGN AND COLONIAL)**.—Not exceeding £1, 3d.; above £1 and not exceeding £2, 6d., increasing by 3d. for every additional £2 up to the limit of £10, £20, £30 or £40, allowed by various countries.

**TELEGRAPH MONEY ORDERS (INLAND)**—Same poundage as money orders, and an additional fee of 3d. for each order besides the cost of telegram.

**TELEGRAPH MONEY ORDERS (FOREIGN)** (certain countries only)—Same rate as Foreign money orders, with additional fee of 6d. and cost of telegram.

**POSTAL ORDERS**—6d., 1s., 1s. 6d., 2s. and 2s. 6d. poundage  $\frac{1}{2}$ d.; 3s. (increasing by 6d. up to 15s.) poundage 1d.; 15s. 6d. (increasing by 6d. to 20s.), poundage  $1\frac{1}{2}$ d.; 21s., poundage  $1\frac{1}{2}$ d. Stamps (not perforated) to value of 5d., but not exceeding three in number, may be affixed to face of postal orders. Postal orders are also issued and paid in most British possessions and at Beyrout, Constantinople, Egypt and Soudan, Indian Post Offices on Persian Gulf and in Tibet, Panama, Salonica, Smyrna, Hong Kong and Agencies in China, British Agencies in Morocco, and Zanzibar.

**INLAND TELEGRAMS**—Sixpence for twelve words, including address; and  $\frac{1}{2}$ d. for each additional word.

**FOREIGN TELEGRAMS**.—Various rates per word. Lowest amount accepted for European telegram, 10d. Messages can also be sent under certain conditions partly by post and partly by telegraph, and also at reduced rates if message may be deferred for not more than 24 hours. A system of night and week-end cable letters is also in force.

Non-urgent plain language telegrams for the United States and Canada, delivered two days after receipt, are accepted at cheaper rates.

**WIRELESS TELEGRAPHIC MESSAGES** (Radio telegrams) to, and from persons on ships at sea, generally  $10\frac{1}{2}$ d. a word in addition to inland charge. Long distance radio-telegrams sent via "Poldhu," 3s. a word.

### 8. Approximate Time Occupied in Course of Letter Post from London to Certain Places Abroad.

| Name of Place |     |     |     | Days | Hours | Name of Place      |     |     |     | Days  | Hours |
|---------------|-----|-----|-----|------|-------|--------------------|-----|-----|-----|-------|-------|
| Accra         | ... | ... | ... | 16   | —     | Ambriz             | ... | ... | ... | 28    | —     |
| Adelaide      | ... | ... | ... | 30   | —     | Amsterdam          | ... | ... | ... | —     | 12    |
| Aden          | ... | ... | ... | 10   | —     | Antigua            | ... | ... | ... | 16    | —     |
| Aix-les-Bains | ... | ... | ... | —    | 20    | Antwerp            | ... | ... | ... | —     | 12    |
| Alexandria    | ... | ... | ... | 4-6  | —     | Arica (via Panama) | ... | ... | ... | 32-35 | —     |
| Algiers       | ... | ... | ... | 2    | 5     | „ (via Magellan)   | ... | ... | ... | 43    | —     |

| Name of Place             | Days  | Hours | Name of Place                     | Days  | Hours |
|---------------------------|-------|-------|-----------------------------------|-------|-------|
| Ascension ... ..          | 14    | —     | Corfu ... ..                      | 3     | —     |
| Athens ... ..             | 4     | 12    | Cyprus ... ..                     | 7     | —     |
| Auckland (via Suez) ..    | 37    | —     | Delagoa Bay (Lorenzo Marques) ... | 20    | —     |
| " (via Vancouver)         | 33    | —     | Demerara ... ..                   | 15    | —     |
| Baden-Baden... ..         | —     | 21    | Dominica ... ..                   | 15    | —     |
| Baghdad ... ..            | 21-23 | —     | Dresden ... ..                    | 1     | 1     |
| Bahamas ... ..            | 13    | —     | Falkland Islands ..               | 25    | —     |
| Bahia ... ..              | 14    | —     | Fiji (via Vancouver)              | 31    | —     |
| Bâle ... ..               | —     | 20    | " (via Suez) ... ..               | 46    | —     |
| Balearic Islands ...      | 3     | —     | Florence ... ..                   | 1     | 17    |
| Barbadoes ... ..          | 13    | —     | Forcados ... ..                   | 18    | —     |
| Barcelona ... ..          | 1     | 12    | Frankfort-on-Main                 | —     | 20    |
| Batavia ... ..            | 25    | —     | Geneva ... ..                     | —     | 23    |
| Bathurst ... ..           | 15    | —     | Genoa ... ..                      | 1     | 14    |
| Belgrade ... ..           | 2     | 2     | Gibraltar ... ..                  | 3     | 22    |
| Belize .. ..              | 17    | —     | Gothenburg ... ..                 | 1     | 18    |
| Bergen (via Newcastle)    | 2     | 4     | Grand Basam ... ..                | 25    | —     |
| Berlin ... ..             | —     | 23    | Grand Canary ... ..               | 5-10  | —     |
| Bermuda (via New York)    | 13    | —     | Grenada .. ..                     | 14    | —     |
| Bermuda (via Halifax) ... | 15    | —     | Grey Town... ..                   | 23    | —     |
| Berne ... ..              | 1     | —     | Guadeloupe .. ..                  | 14    | —     |
| Beyrout ... ..            | 7-10  | —     | Guayaquil .. ..                   | 24    | —     |
| Biarritz ... ..           | 1     | 1     | Hague, The ... ..                 | —     | 10    |
| Bloemfontein .. ..        | 19    | —     | Halifax, N S. ..                  | 7     | —     |
| Bombay ... ..             | 14    | —     | Hamburg ... ..                    | —     | 21    |
| Bordeaux ... ..           | —     | 21    | Hanover ... ..                    | —     | 19    |
| Boston, U S A. ..         | 8     | —     | Havana ... ..                     | 12    | —     |
| Bremen ... ..             | —     | 13    | Heidelberg. ... ..                | —     | 20    |
| Brindisi ... ..           | 2     | 13    | Hobart ... ..                     | 32    | —     |
| Brisbane ... ..           | 33    | —     | Hong Kong (via Suez)              | 27-30 | —     |
| Brussels ... ..           | —     | 9     | " (via Vancouver)                 | 34    | —     |
| Bucharest ... ..          | 2     | 15    | Honolulu ... ..                   | 20    | —     |
| Buda-Pesth ... ..         | 1     | 13    | Iceland ... ..                    | 6     | —     |
| Buenos Ayres .. ..        | 22    | —     | Irkutsk ... ..                    | 12    | —     |
| Cadiz ... ..              | 2     | 17    | Jamaica (via New York)            | 12-15 | —     |
| Cairo ... ..              | 5-7   | —     | " (via Bristol)                   | 15    | —     |
| Calabar ... ..            | 20    | —     | Johannesburg ... ..               | 19    | —     |
| Calcutta ... ..           | 16    | —     | Kurrachee ... ..                  | 15    | —     |
| Callao (via Panama)       | 30    | —     | Lagos ... ..                      | 17    | —     |
| Cameroons ... ..          | 24    | —     | Lima ... ..                       | 30    | —     |
| Cape Coast Castle ...     | 16    | —     | Limon ... ..                      | 16    | —     |
| Cape Palmas ... ..        | 25    | —     | Lisbon ... ..                     | 2     | 4     |
| Cape Town ... ..          | 17    | —     | Loanda ... ..                     | 20    | —     |
| Cartagena (Columbia) ..   | 17    | —     | Lorenzo Marques ...               | 20    | —     |
| Chicago ... ..            | 8     | —     | Lucerne ... ..                    | —     | 22    |
| Christiania ... ..        | 2     | 10    | Lyons ... ..                      | —     | 20    |
| Cologne ... ..            | —     | 14    | Madeira ... ..                    | 4     | —     |
| Colombo ... ..            | 16    | —     | Madras ... ..                     | 16    | —     |
| Colon ... ..              | 19    | —     | Madrid ... ..                     | 1     | 18    |
| Congo ... ..              | 20    | —     | Malaga ... ..                     | 3     | —     |
| Constantinople ... ..     | 3     | 18    | Malta ... ..                      | 3     | 14    |
| Copenhagen ... ..         | 1     | 12    | Mandalay ... ..                   | 19    | —     |
| Coquimbo ... ..           | 27-36 | —     | Manila ... ..                     | 31    | —     |
|                           |       |       | Marseilles ... ..                 | 1     | 1     |



| Name of Place.           | Days  | Hours | Name of Place.        | Days  | Hours |
|--------------------------|-------|-------|-----------------------|-------|-------|
| Mauritius ... ..         | 28-33 | —     | Savannah ... ..       | 17    | —     |
| Melbourne ... ..         | 31    | —     | Seychelles (via Mar-  | 19    | —     |
| Mexico ... ..            | 12    | —     | seilles) ... ..       | 15    | —     |
| Milan ... ..             | 1     | 4     | Seychelles (via Aden) | 23-29 | —     |
| Mombasa ... ..           | 17-19 | —     | „ (via Bombay)        | 31    | —     |
| Monrovia ... ..          | 13-22 | —     | Shanghai (via Van-    | 20-33 | —     |
| Monte Video ... ..       | 21    | —     | couver) ... ..        | 17    | —     |
| Montreal ... ..          | 8     | —     | Shanghai (via Suez)   | 12    | —     |
| Montserrat ... ..        | 16    | —     | „ (via Siberia)       | 22    | —     |
| Moscow ... ..            | 3     | 11    | Sierra Leone ... ..   | 6     | —     |
| Mozambique ... ..        | 25    | —     | Smyrna ... ..         | 2     | —     |
| Munich ... ..            | 1     | 2     | Stockholm ... ..      | —     | 19    |
| Muscat ... ..            | 17    | —     | Strasbourg ... ..     | 5-7   | —     |
| Naples... ..             | 2     | 5     | Suez ... ..           | 32    | —     |
| Nevis ... ..             | 16    | —     | Sydney ... ..         | 3     | 6     |
| Newfoundland ... ..      | 9     | —     | Syracuse ... ..       | 24-25 | —     |
| New York ... ..          | 7     | —     | Tamatave ... ..       | 4     | 5     |
| Nice ... ..              | 1     | 9     | Tangier ... ..        | 14    | —     |
| Odessa ... ..            | 2     | 21    | Teheran ... ..        | 5-9   | —     |
| Oporto... ..             | 2     | 3     | Teneriffe ... ..      | 10    | —     |
| Ottawa ... ..            | 9     | 6     | Tiflis ... ..         | 16    | —     |
| Palermo ... ..           | 2     | 23    | Tobago ... ..         | 26    | —     |
| Panama ... ..            | 19    | —     | Tokio (via Vancou-    | 36-39 | —     |
| Paris ... ..             | —     | 10    | ver) ... ..           | 18    | —     |
| Payta ... ..             | 24    | —     | Tokio (via Suez) ...  | 9     | —     |
| Penang ... ..            | 20    | —     | „ (via Siberia)       | 2     | —     |
| Pernambuco ... ..        | 13    | —     | Tomsk ... ..          | 14    | —     |
| Perth (West Au-          | 26    | —     | Trieste ... ..        | 26    | —     |
| tralia) ... ..           | 2     | 13    | Valparaiso (via       | 33    | —     |
| Petrograd ... ..         | 20    | —     | Andes) ... ..         | 18    | —     |
| Pietermaritzburg         | 15    | —     | Valparaiso (via Mag-  | 1     | 16    |
| Port-au-Prince ... ..    | 5-7   | —     | ellan) ... ..         | —     | 13    |
| Port Said ... ..         | 1     | 10    | Vancouver ... ..      | 3     | —     |
| Prague ... ..            | 19    | —     | Venice ... ..         | 1     | 11    |
| Pretoria ... ..          | 8     | —     | Vichy ... ..          | 3     | —     |
| Quebec ... ..            | 18    | —     | Vienna ... ..         | 17    | —     |
| Rangoon ... ..           | 17    | —     | Vladivostock ... ..   | 8     | —     |
| Rio de Janeiro ... ..    | 2     | —     | Washington ... ..     | 89    | —     |
| Rome ... ..              | —     | 10    | Wellington (via       | 35    | —     |
| Rotterdam ... ..         | 17    | —     | Suez) ... ..          | 12-14 | —     |
| St Helena ... ..         | 17    | —     | Wellington (via S-    | 11    | —     |
| St. Kitts ... ..         | 17    | —     | Francisco) ... ..     | 26    | —     |
| St. Louis, U.S.A. ... .. | 9     | —     | West Indies (French)  | 36-39 | —     |
| St. Lucia (West          | 15    | —     | Winnipeg ... ..       | 18    | —     |
| Indies) ... ..           | 20    | —     | Yokohama (via Van-    | —     | 23    |
| St. Paul de Loanda...    | 15    | —     | couver) ... ..        |       |       |
| St. Thomas ... ..        | 9     | —     | Yokohama (via         |       |       |
| St. Vincent (Cape de     | 14    | —     | Suez) ... ..          |       |       |
| Verd) ... ..             | 3     | 8     | „ (via Siberia)       |       |       |
| St. Vincent (West        | 31    | —     | Zanzibar ... ..       |       |       |
| Indies) ... ..           | 12    | 12    | Zurich ... ..         |       |       |
| Salonica ... ..          | 2     |       |                       |       |       |
| Samoa ... ..             |       |       |                       |       |       |
| San Francisco ... ..     |       |       |                       |       |       |
| Santander ... ..         |       |       |                       |       |       |

## 9. Foreign and Colonial Monies with Approximate Value in British Currency.

**ABYSSINIA.**—No gold or paper currency; Talari or silver dollar of about 14 to 16 Menelik piastres = about 1s. 10d. or 2 30 fcs. or 90 Egyptian millimes.

**ALGERIA.**—The same as France.

**ARGENTINE REPUBLIC.**—Gold coin, 5 dollars. Silver coins, 1 dollar, and 50, 20, and 10 centavos. Bronze coins, 2 and 1 centavos. Nickel coins, 20, 10, and 5 centavos. Silver dollar or peso = 4s. Money in circulation is chiefly paper, being converted at 44 cents gold to dollar = 1s. 9d. Gold dollar = 4s. Premium on gold (July, 1913) 127 27 %.

**AUSTRIA-HUNGARY.**—Gold coins, 100 krone = £4 3s. 4d.; 20 krone = 16s. 8d.; 10 krone = 8s. 4d.; Single ducat = 11 crowns 29 heller = 9s. 4½d. Silver coin, 1 krone = 100 heller = half gulden old coinage = 10d. Exchange about 2½ krone to £. Silver gulden or florins (about 12 = £) = 100 kreutzer continue to be legal tender. Nickel, 20 heller = 10 kreutzer of old coinage = 2d., 10 heller = 5 kreutzer of old coinage = 1d. Bronze, 2 heller = 1 kreutzer = ½d., 1 heller = ½ kreutzer = ¼d.

**AUSTRALIA.**—The same as in Great Britain

**BELGIUM.**—The same as France.

**BOLIVIA.**—100 centavos = 1 boliviano (paper) = about 1s. 7d., or 12½ bolivianos to £. Coins in circulation are—silver, 50, 30, 20, and 10 centavos; nickel, 10 and 5 centavos, and English and Peruvian gold coin. Currency principally paper.

**BRAZIL.**—Currency paper, worth 1s. 4½d. per milreis (1,000 reis) or nearly 15 milreis = £1. Silver coinage of 2, 1, and ½ milreis pieces in circulation.

**BRITISH HONDURAS.**—100 centavos = 1 dollar (gold) = 4s. 1½d. British sovereign (= \$4 86) and half sovereign, and U.S. gold coins legal. Silver coins—5, 10, 25, and 50 cents legal tender to \$10. Bronze—1 cent legal tender to 50 cents.

**BULGARIA.**—Lev (= franc) = 100 stotinki = 9½d.\* (stotinka = centime) Gold coins, 10 and 20 leva, but foreign 10 and 20 franc pieces principally in circulation. Silver, ½, 1, 2, and 5 leva. Nickel, 2½, 5, 10, 20 stotinki. Bronze, 1, 2, 5, 10 stotinki.

**CANADA.**—1 cent = ¼d. 100 cents = 1 dollar = about 4s. 1½d. 4 dollars 86½ cents = £ sterling. U.S. gold coins also legal.

**CAPE OF GOOD HOPE.**—Same as Great Britain.

**CEYLON.**—Same as in India, with cents in place of annas and pice. Rupee value 1s. 4d.

**CHILI.**—Gold coins, 20 (colon or condor), 10 (doblon), and 5 (escudo) peso pieces. Silver coins, 1 peso and ½, ¼, and ⅓ of a peso. Bronze coins, ½, 1, 2 and 2½ centavo pieces. Currency is paper—the peso or dollar = about 10d. The restoration of the gold currency is projected under a currency law which was to take effect on 1st January, 1910, but has been deferred till 1st January, 1915. Gold peso (the

monetary unit) = 1s 6d. English sovereign has a legal value of 13½ pesos gold.

**CHINA.**—1,220 (about) cash = 1 haikuan (or customs) tael = about 2s. 8½d. About 35 cash = 1d. A coin recently issued is the "hundredth of a dollar," worth about  $\frac{1}{100}$  of 1d. Silver dollar, of same value as Japanese silver yen, is also current. At Hong Kong the dollar (1,000 cash) = about 1s. 11½d. and at Shanghai about 2s. 8d.

**COCHIN CHINA.**—5 sapèques or cash = 1 cent; 100 cents = 1 dollar = about 2s.

**COLOMBIA.**—100 centavos = 1 peso or dollar gold—nominal value 4s. Gold coins, 1, 2½, and 5 dollars. Silver coins, real, peseta, half-dollar, and dollar. Very few coins are in circulation, the currency being principally paper, subject to considerable fluctuation. At the legal rate the paper peso = 1 centavo gold, or \$500 = £1. English gold taken at 5 gold pesos to the £.

**COREA.**—Currency is Japanese gold yen (100 sen) = 2s. 0½d. Notes of the Bank of Corea are legal tender.

**COSTA RICA.**—100 centimos = 1 colon (gold) = about 1s. 11d. Silver coins, 5, 10, 25, and 50 centimos. Silver legal tender to 10 colons; copper to 1 colon. Foreign gold legal.

**CRETE.**—Similar to Greece. Drachma equivalent to franc.

**CUBA.**—Spanish gold dollar = about 8s. 9d. or 5 dollars 35 c. = £1. Silver dollar = about 8s. 4d.; and the U.S. dollar = 4s. 1½d. Principal coins used are peso = 84 cents, peseta = 17 cents, real = 8 cents. There is no currency or paper money.

**CYPRUS.**—Gold—English sovereign. Silver—3, 4½, 9, and 18 piastres; limit of tender, 540 piastres. Bronze—½, 1, and 1 piastre; limit of tender, 27 piastres. 40 paras = 1 piastre; 9 piastres = 1s.

**DENMARK.**—100 ore = 1 krone = 1s. 1½d. 18 kroner 22 ore = £ sterling. Gold coins of 20 kroner and 10 kroner. Silver, 2 kroner (rigsdaler), 1 krone and 25 ore.

**ECUADOR.**—100 centavos = 1 sucre or dollar or peso (paper) = 2s. Gold condor of 10 sucres = £1.

**EGYPT.**—97½ piastres = £ sterling. 100 piastres, or 1,000 milliemes = £ Egyptian (gold) = £1 0s. 6½d. Gold circulating is almost exclusively English. 10 milliemes = 1 piastre = about 2½d. Gold piece of 20 francs = about 77 piastres. Silver coins, 1, 2, 5, 10, and 20 piastres; legal tender to £E2.

**FALKLAND ISLANDS.**—British coins only legal tender, but U.S., Mexican, Portuguese, &c., coins are in circulation.

**FEDERATED MALAY STATES.**—See Straits Settlements.

**FIJI.**—Same as Great Britain.

**FINLAND.**—Finnish mark = 100 penni. 25 m. 20 penni = £1. Gold coins, 10 and 20 marks. Silver, 25 and 50 penni, 1 and 2 marks. Copper, 1, 5, and 10 penni.

**FRANCE.**—100 centimes = 1 franc = 9½d. 20 franc piece (Louis or Napoleon) = 15s. 10d. About 25 francs 22 cents. = £ sterling. Gold coins of 5, 10, 20, 50, and 100 francs. Silver coins, 20 centimes, ½, 1, 2, and 5 franc pieces. Nickel coin, 25 centimes. Bronze coins, 1, 2, 5, and 10 centimes.

**FRIENDLY ISLANDS.**—British coins only are legal tender.

**GERMAN EMPIRE.**—100 pfennig = 1 mark = about 1s. About 20 43 m. = £ sterling. Gold coins, 20 (doppel krone), 10 (krone), and 5 (halb krone) marks. Silver coins, 1, 2, 3, and 5 marks and 50 pfennige. Thaler = 3 marks = 2s. 11d. Nickel coins, 20, 10, and 5 pfennige. Bronze coins, 1 and 2 pfennige.

**GERMAN EAST AFRICA.**—German rupee (100 heller) = 1s. 3½d. about 15 r 45h = £1

**GREECE.**—100 lepta = 1 drachma paper = 9d. 27 drachmæ 30 lepta = £1 or about 109 drachmæ per 100 fcs. Foreign gold coins in circulation. Silver coins, 1 and 2 drachmæ. Copper and nickel, 1, 2, 5, 10, and 20 lepta.

**GUATEMALA.**—100 centavos = 1 peso or dollar silver = about 1s. 8d. Currency paper—peso = about 3d, but fluctuates considerably. In the Pacific ports American currency is more easily negotiated than European.

**HAWAII (Territory of) (Sandwich Islands).**—Same as United States.

**HAYTI**—Gourde or dollar, nominal value 4s. Principal currency paper, dollar = 6½d, but fluctuates considerably.

**HOLLAND**—100 cents = 1 guilder or florin = 1s. 8d. 12 guilders 10 cent. = £ sterling. Gold coins, 10 florins (16s.) Silver coins, 2½ guilders (rijks-daaler), 1 guilder, ½ guilder, and 25 cents.

**HONDURAS REPUBLIC.**—100 centavos = 1 dollar = gold about 4s. silver about 1s. 7d. Gold is at a premium.

**HONG KONG.**—*See* China.

**ICELAND.**—Same as Denmark.

**INDIA.**—£1 = 15 rupees. 16 annas = 1 rupee = 1s. 4d. 3 pias = 1 pice, 12 pias = 1 anna = 1d. Lac of rupees = 100,000. Crore of rupees, = 10,000,000.

**ITALY**—100 centesimi = 1 lira = 9½d. About 25 lire 60 cents = £ sterling. Gold coins, 100, 50, 20, 10, and 5 lire. Silver coins, 5, 2, 1 lira, and 50 and 20 centesimi. Paper worth much less.

**JAPAN.**—10 rin = 1 sen = ¼d, 100 sen = 1 yen or dollar = 2s. 0½d. Gold coins, 5, 10, and 20 yen. Silver coins, 10, 20 and 50 sen. Nickel coin, 5 sen. Bronze coins, 1 sen and 5 rin. The unit of account is the gold yen.

**JAVA.**—The same as in Holland.

**LIBERIA.**—Silver coins—50, 25, and 10 cent pieces. Copper—2 and 1 cents.

English money chiefly used. Accounts generally kept in dollars and cents.

**MADAGASCAR**—French coins only legal, but Italian, &c., coins of equal value are in circulation.

**MAURITIUS**—Same as India. Accounts are kept in rupees and cents.

**MEXICO.**—100 centavos = 1 dollar or peso (silver) = 2s. 0½d.

**MONACO**—Same as Latin Union (France, &c.).

**MOROCCO.**—6 floos = 1 blanket, 4 blankets = 1 ounce = 5½d, 10 ounces = 1 mitkal = 4s. 8d. British and Spanish coins also current.

**NEW SOUTH WALES**—Same as Great Britain.

**NEW ZEALAND**—Same as Great Britain.

**NICARAGUA.**—100 centavos = 1 dollar (silver) = about 1s. 8d. Mostly paper currency—peso, about 3d.

**NIGERIA (Southern).**—Same as in Great Britain with subsidiary nickel coins, 1d. and  $\frac{1}{2}$ d.

**NORWAY.**—100 ore = 1 kroner = 1s.  $1\frac{1}{2}$ d. Gold coins, 10 and 20 kroners. Exchange 18·20 krone = £ sterling. Paper money principally used; least value, 5 kroner. Below this amount, silver and copper coins.

**PANAMA REPUBLIC.**—Gold balboa = 4s.  $1\frac{1}{2}$ d. Silver coins, peso,  $\frac{1}{2}$ ,  $\frac{1}{4}$ ,  $\frac{1}{8}$ , and  $\frac{1}{16}$  peso pieces. 2 silver pesos = 1 U.S. gold dollar

**PARAGUAY.**—Currency paper—dollar = about 8d

**PERSIA.**—1,000 dinars = 20 shahis = 1 kran = 4 $\frac{1}{2}$ d. Average exchange 55 krans = £1 and 360 krans = 100 rupees, but rate fluctuates considerably. Toman (gold) = 22 krans (silver). Gold coins, 10, 5, 2, 1,  $\frac{1}{2}$ , and  $\frac{1}{4}$  toman pieces. Silver coins, 5 and 10 shahis, 1, 2, and 5 krans.

**PERU.**—100 cents = 1 sol or dollar = 2s. about. Gold coins, libra, and 5 soles. Silver coins, 5, 10, 20, and 50 centavos and 1 sol

**PHILIPPINE ISLANDS**—U.S. coinage and Mexican dollar—latter = 50 U.S. cents.

**PORTUGAL.**—100 reis = 1 teston = 4d. 1,000 reis = 1 milreis. Paper milreis = about 3s. 10d. Gold coins, 1, 2, 5, and 10 milreis. Currency principally paper. Conto = 1,000 milreis. In the Azores 1 milreis = 3s. 6 $\frac{1}{2}$ d

**PORTUGUESE EAST AFRICA**—At Mozambique currency chiefly rupees, on which there is import duty of 10 %. Average exchange 5,386 Portuguese reis = £1. At Lourenço Marques (Delagoa Bay) English gold and silver chiefly used

**ROUMANIA**—1 leu = 100 bani = about 9 $\frac{1}{2}$ d. Silver, 1 leu, 2 and 5 lei, Nickel, 5, 10, and 20 bani. Exchange varies, but officially 25 lei = 22 bani = £1

**RUSSIA**—100 copecks = 1 rouble. Silver or paper rouble = 2s.  $1\frac{1}{2}$ d., or 9 roubles 46 copecks = £1. Gold coins—15 roubles (imperial), 10 roubles, 7·50 roubles (half imperial), 5 roubles. 15 paper roubles = 10 roubles gold = roughly 1 guinea. Currency principally paper.

**ST. PIERRE AND MIQUELON**—Legal currency French, but U.S., Canadian, and Newfoundland money chiefly in use with gold coins of other countries also. Customs duties must be paid in French coins or foreign gold coins. Fixed rates are. 5 fr. 40 c. = \$1; 26 fr. = \$1 81 $\frac{1}{2}$  c. = £1.

**EL SALVADOR.**—100 centavos = 1 dollar silver = about 1s. 7d.

**SANTO DOMINGO (Republica Dominicana).**—Standard of value is U.S. gold dollar, but currency is silver and paper. Silver dollar = about 1s. 6d., paper very variable

**SERVIA.**—Dinar = 1 franc = 9 $\frac{1}{2}$ d. Gold coins, 10 and 20 dinars. Silver,  $\frac{1}{2}$ , 1, 2, 5 dinars. Bronze, 5 and 10 paras. Nickel, 5, 10, 20 paras.

**SEYCHELLES**—Same as Mauritius.

**SIAM**—Silver tical = 1s. 6 $\frac{1}{2}$ d., or 13 = £1. Gold coin—Doe = 10 ticals, Satang =  $\frac{1}{16}$  of a tical, tuang = 2 $\frac{1}{2}$ d.; salung = 4 $\frac{1}{2}$ d.

**SIERRA LEONE**—Besides British currency, gold doubloons, eagles, and coins of the Latin Union are legal tender.

**SOCIETY ISLANDS**—100 cents = 1 piastre or dollar = about 3s. 11d U.S. and Mexican dollars and French 5 fr. pieces are current at same rate.

**SPAIN**—100 centimos = 1 peseta—about 27 20 pesetas to the £ sterling. Gold coins are 20, 10, and 5 peseta pieces. Silver coins, 1 and 5 pesetas.

**STRAITS SETTLEMENTS, MALAY STATES, AND LABUAN.**—Gold dollar = 2s 4d. Silver coins—50, 20, 10, and 5 cent pieces—are legal tender to 2 dollars, but  $\frac{1}{2}$  dollar is unlimited tender. Copper coins—1,  $\frac{1}{2}$ , and  $\frac{1}{4}$  cents—are legal tender to 1 dollar.

**SWEDEN**—Krona of 100 ore = 1s. 1½d. or 18 22 kr to the £. Gold little used. Currency for 5 kr or more, mostly paper.

**TURKEY.**—40 paras = 1 piastre = 2½d. nearly. 100 piastres = 1 lira turca or gold medjidie = 18s. 110 piastres = £1. "Purse," sometimes used in accounts = 500 piastres or 5 liras, and is calculated = £4 10s. 0d. Value of piastre locally varies in different parts of the Turkish Dominions.

**TRIPOLI (Barbary)**—120 piastres = 1 lira turca = 18s. Wholesale prices are usually calculated in francs. English and French gold coins, &c., are current.

**TUNIS**—Same as France.

**UNITED STATES**—1 cent = about ¼d., 100 cents = 1 dollar = 4s. 1½d. 4 dols 87 cents = £ sterling. Gold coins, 2½ dollar piece, half eagle (5 dollars), 1 eagle (10 dollars), 1 double eagle (20 dollars).

**URUGUAY.**—100 centavos = 1 dollar (gold) = about 4s. 3d., or \$4 70 = £. Only foreign gold coins (which are legal tender) are in circulation. Silver coins, 10, 20, and 50 cents, and 1 dollar. Nickel, 1, 2, and 5 cents.

**VENEZUELA.**—Medio = about 2½d., real = about 5d.; Monetary unit is silver bolivar = about 9½d., or 1 franc, or 25 40 bols. to the £. Currency is based on gold standard—no paper in circulation. Coins are gold, silver and nickel, but principal coin is silver dollar of 5 bols known as "peso fuerte" or simply "fuerte."

**WEST INDIA ISLANDS, GUIANA, &c. (British).**—Dollar = 100 cents = about 4s. 1d. British coinage generally used.

**WEST INDIA ISLANDS, GUIANA, &c. (French).**—Same as in France.

**ZANZIBAR**—Currency is Indian rupee = 1s. 4d.; British sovereign, = 15 rupees, is legal tender to any amount. Currency notes of 5 to 100 rupees are in circulation. The Maria Theresa dollar = about 2 rupees 12 annas, though not in circulation, is used as a standard of value in quotation of African produce.

## 10. British Weights and Measures.

## Avoirdupois Weight.

Drachm *dr.* = 27½ grains (27 34375).  
 Ounce . *oz.* = 16 drachms, 437 5 grs  
 Pound . *lb.* = 16 oz , 256 *dr.*, 7,000 grains.

Customary Stone, *st.*, Butcher's Meat = 8 lbs.

Legal Stone...*st* = Horseman's weight = 14 lbs.

Quarter .. *....qr* = 28 lbs.

Cental or Quintal, *cent* = 100 lbs

Hundredweight, *cwt* = 4 qrs , 112 lbs.

Ton .....*T.* = 20 cwt. 2,240 lbs.

Avoirdupois weight is used in all most all commercial transactions and common dealings, but in addition to the above there are special weights for various articles, the chief of which are.—

A Quartern Loaf ... = 4 lbs.

A Peck of Flour, 2 Gals = 14 "

A Firkin of Butter .. = 56 "

A Firkin of Soft Soap . = 64 "

A Box of Fish, about .. = 90 "

A Barrel of Gunpowder = 100 "

A Barrel of Raisins ... = 112 "

A Seam of Glass, 24 stones of 5 lbs. .. = 120 "

A Barrel of Butter—4 firkins ... = 224 "

A Barrel (or pack) of Soft Soap ... = 256 "

A Faggot of Steel . = 120 "

A Pig of Ballast .. = 56 "

A Fodder of Lead, London and Hull = 19½ cwt

A do. Derby ... = 22½ "

A do. Newcastle = 21½ "

A Cask of Blacklead = 11½ "

A Sack—Potatoes, 168 lbs. , Flour, 28½ lbs. , Coals, 224 lbs , a ton of Coals, 10 sacks, 2,240 lbs.

Chaldron of Coals (Imperial) = 25½ cwt.

Chaldron of Coals (Newcastle) ... = 53 "

## Troy Weight.

Carat .. = 3 17 grains.

Pennyweight *dwt.* = 24 grains.

Ounce ... *oz* = 20 dwts , 480 grains.

Pound ... *lb.* = 12 ozs , 240 dwts., 5760 grs.

Hundredw'ght, *cwt.* = 100 lbs.

Troy is the weight used by goldsmiths and jewellers. The grains Troy, Apothecaries, and Avoirdupois are equal, and the same in England, France, the United States, Holland, and in most other countries; but the carat varies: in France it is 3.18 grains, in Holland, 3.0 grains, and in the U.S 3.2 grains. In the U.K., the jewellery ounce is divided into 115½ carats or 600 pearl grains.

The oz. Troy and Apothecaries = 1.09714 oz avoirdupois; but the lb Troy and lb Apothecaries = only 0.82286 lb avoirdupois; while 175 lb. Troy and Apothecaries = 144 lb. avoirdupois.

## Apothecaries' Weight.

Scruple  $\mathfrak{s}$  = 20 Grains = 20 grs

Drachm  $\mathfrak{d}$  = 3 Scruples = 60 "

Ounce  $\mathfrak{z}$  = 8 Drachms = 480 "

Pound  $\mathfrak{lb}$  = 12 Ounces = 5760 "

The avoirdupois oz of 473½ grains, and the lb. of 7000 grains are the weights named in the British Pharmacopœia, drugs are purchased by avoirdupois but compounded by apothecaries' weight.

## Apothecaries' Fluid Measure

Marked  
 60 Minims  $\mathfrak{m}$  (drops) = 1 Fluid

drachm  $\mathfrak{f}\mathfrak{z}$   
 8 Drachms ... = 1 Ounce  $\mathfrak{f}\mathfrak{z}$

20 Ounces = 1 Pint  $\mathfrak{o}$

8 Pints = 1 Gall.  $\mathfrak{c}$ .

1 Drachm = 1 Tea-spoonful

2 Drachms = 1 Desert spoonful.

4 Drachms = 1 Table spoonful.

2 Ounces = 1 Wineglassful.

3 Ounces = 1 Teacupful.

As spoons, &c, vary in size these quantities can only be considered as approximate.

## Hay and Straw.

Truss of Straw, 36 lbs. Truss of Old Hay, 56 lbs.

Truss of New Hay, 60 lbs.

Load, 36 Trusses—Straw 11 cwt.

2 qrs. 8 lbs ; Old Hay, 18 cwt. ;

New Hay, 19 cwt. 1 qr. 4 lbs.

## Wool.

Clove, *cl.* = 7 lbs.  
 Stone, *st* = 2 Cloves 14 lb.  
 Tod, *td.* = 2 Stones 1 qr.  
 Wey, *wy.* = 6½ Tod 1 cwt. 2 qrs.  
                     14 lbs.  
 Pack, *ph* = 240 lbs.  
 Sack, *sk.* = 2 Wey 13 qrs.  
 Last, *la* = 12 Sacks 83 cwt.

## Worsted Yarn.

Wrap, 80 yards; Hank = 560  
 yards = 7 Wraps.

## Cotton Wool.

Cotton Wool, Bale variable;  
 U S A. average 477 lbs., Egyptian,  
 719, East Indian, 396 lbs; Brazi-  
 lian, 220 lbs.

## Cotton Yarn and Silk.

Thread = 1½ yards  
 Lea, or Skein, *skn* = 120 Yards.  
 Hank, *hk* = 7 Skeins, or Leas.  
 Spindle, *spdl.* = 18 Hanks.

## Liquid Measure.

The Gall contains 8 665 cubic ins.  
 The Pint contains 4 gills or 31 660  
 inches.

Quart = 2 pints = 8 gills.

Gallon = 4 quarts = 32 gills

|                          | Gals | Qts | Pts |
|--------------------------|------|-----|-----|
| Firkin or Quarter Barrel | 9    | 36  | 72  |
| Anker (10 gallons) ...   | 10   | 40  | 80  |
| Kilderkin Rundlet, or    |      |     |     |

|                        |    |     |     |
|------------------------|----|-----|-----|
| ½ Barrel               | 18 | 72  | 144 |
| Barrel ...             | 36 | 144 | 288 |
| Tierce (42 gallons) .. | 42 | 168 | 336 |

|                     |  |  |  |
|---------------------|--|--|--|
| Hogshead of Ale (1½ |  |  |  |
|---------------------|--|--|--|

|             |    |     |     |
|-------------|----|-----|-----|
| barrels) .. | 54 | 216 | 432 |
| Punchon ... | 72 | 288 | 576 |

|                         |     |     |     |
|-------------------------|-----|-----|-----|
| Butt of Ale (3 barrels) | 108 | 432 | 864 |
|-------------------------|-----|-----|-----|

Wines are usually measured as follows —

|                 |             |
|-----------------|-------------|
| Pipe of Port .. | = 115 galls |
|-----------------|-------------|

|               |         |
|---------------|---------|
| „ Tenerife .. | = 100 „ |
|---------------|---------|

|              |        |
|--------------|--------|
| „ Marsala .. | = 93 „ |
|--------------|--------|

|               |  |
|---------------|--|
| „ Madeira and |  |
|---------------|--|

|           |        |
|-----------|--------|
| „ Cape .. | = 92 „ |
|-----------|--------|

|                 |         |
|-----------------|---------|
| „ Sherry & Tent | = 108 „ |
|-----------------|---------|

|                    |  |
|--------------------|--|
| Butt of Lisbon and |  |
|--------------------|--|

|             |         |
|-------------|---------|
| Bucellas .. | = 117 „ |
|-------------|---------|

|                 |  |
|-----------------|--|
| Aum of Hock and |  |
|-----------------|--|

|            |        |
|------------|--------|
| Rhenish .. | = 30 „ |
|------------|--------|

|                                   |  |
|-----------------------------------|--|
| Hogshead of Claret, 46, Port, 57, |  |
|-----------------------------------|--|

|                                |  |
|--------------------------------|--|
| Sherry, 54, Madeira, 46 galls. |  |
|--------------------------------|--|

## Dry or Corn Measure.

|              |                |
|--------------|----------------|
| Quart ..     | = 2 Pints.     |
| Pottle ...   | = 2 Quarts.    |
| Gallon ...   | = 4 Quarts.    |
| Peck ...     | = 2 Gallons.   |
| Bushel ..    | = 4 Pecks.     |
| Strike       | = 2 Bushels.   |
| Coomb        | = 4 Bushels.   |
| Quarter      | = 8 Bushels.   |
| Load ...     | = 5 Quarters.  |
| Last ...     | = 10 Quarters. |
| Boll of Meal | = 140 lbs.     |
| 2 Bolls ...  | = 1 Sack.      |

Grain of all kinds is frequently  
 sold by the stone of 14 lbs.

The Bushel is thus reckoned:—

Wheat, English, 63 lbs Foreign,  
 62 lbs.

Barley, English, 52 and 56 lbs.

French, 52½ lbs Mediterranean,  
 50 lbs

Oats, English, 40 and 42 lbs

Foreign, 38 and 40 lbs

Rye and maize. 60 lbs

Buckwheat, 52 lbs.

## Fish Measure.

By the Cran Measures' Act (1st  
 August, 1908) the cran (37½ im-  
 perial gallons) and the quarter  
 cran are the only legal measures  
 for use in connection with the  
 fresh herring trade in England  
 and Wales, but herrings can also  
 be sold by weight, number, or in  
 bulk

## Measures of Length.

|                          |                         |
|--------------------------|-------------------------|
| Inch, <i>in</i> ...      | = 72 Points or 12 Lines |
| Nail, <i>†</i> ...       | = 2½ Inches.            |
| Palm ..                  | = 3 „                   |
| Hand ..                  | = 4 „                   |
| Link ..                  | = 7 92 „                |
| Quarter (or a Span) = 9  | „                       |
| Foot ..                  | = 12 „                  |
| Cubit ..                 | = 18 „                  |
| Yard                     | = 36 „                  |
| Pace, Military           | = 2 Feet 6 Ins.         |
| „ Geometrical            | = 5 Feet.               |
| Fathom ..                | = 6 „                   |
| Rod, Pole, or Perch = 5½ | Yards                   |
| Chain (100 Links) = 22   | „ (4 Poles)             |
| Cable's Length           | = 100 Fathoms,          |
|                          | 600 Feet.               |
| Furlong ...              | = 40 Rods, 220 Yards    |
| Mile ...                 | = 8 Furlongs, 80        |



Chains, 320 Rods, 1760 Yrds, 5280 Feet, 63,860 Inches.

Mile Geographical, Admiralty Measured Mile, or Nautical Mile, 6080 Feet = 1.151 Statute Mile.

League = 3 Miles

Degree = 60 Geographical, or 69 12 Statute Miles.

### Cubic or Solid Measure.

Cubic Foot = 1728 Cubic Inches

„ Yard = 27 Cub. Ft., 21 033 bush.

Cord of wood = 128 Cubic Feet  
(8 × 4 × 4)

Shipping Ton = 40 Cubic Feet, merchandise.

„ = 42 Cubic Feet of Timber

Ton of displacement of a Ship = 35 Cubic Feet.

The average number of Cub. Ft. in a ton of shingle is 23, river sand 19, Thames ballast 20, coarse gravel 19, marl 18, coal (Welsh) 40, coal (Tyne) 43, earth 21, clay 18, chalk 14

### Square, Surface or Land Measure.

The Square Foot = 144 square ins

Yard = 9 feet = 1296 inches.

Rod, Pole, or Perch = 30½ yards = 272½ feet

Chain = 16 rods = 484 yds = 4356 feet.

Road = 40 rods = 1210 yds = 10,890 feet.

Acre = 4 roods = 160 rods = 4840 yards.

Yard of Land = 30 acres = 120 roods.

Hide = 100 acres = 400 roods

Mile = 640 acres = 2560 roods = 6400 chains = 102,400 rods, poles or perches, or 3,097,600 square yards

### Paper Measure.

24 Sheets .. .. = 1 Quire

20 Quires ... .. = 1 Ream

Some Beams of printing paper contain 516 sheets.

The sizes of Printing Papers most

in use

Foolscap ... 17 × 13½ inches.

Crown ... 20 × 15 „

Demy ... 22½ × 17½ „

II.

Royal ... 25 × 20 inches.

Double Crown ... 30 × 20 „

Imperial ... 30 × 23 „

Double Demy ... 35 × 23½ „

### Sizes of Note and Letter Papers.

Prince of Wales 4½ × 3 inches.

Queen ... 5½ × 3½ „

Albert ... 6 × 3½ „

Post 8vo. ... 7½ × 4½ „

Large Post 8vo 8 × 5 „

Medium 8vo. ... 8½ × 5½ „

Post 4to. ... 9 × 7½ „

Large Post 4to. 10 × 8 „

Medium 4to ... 10½ × 8½ „

### Sizes of Brown Wrap Papers.

Kent Cap ... 21 × 18 inches.

Bog Cap ... 24 × 19½ „

Haven Cap ... 26 × 21 „

Imperial ... 29 × 22 „

Elephant ... 34 × 24 „

Double Imperial 44 × 29 „

Casing ... 46 × 36 „

### Measures of Time.

60 Seconds .. .. = 1 Minute.

60 Minutes ... .. = 1 Hour.

24 Hours ... .. = 1 Day.

(23h. 56m. 4s. = 1 Sidereal Day.)

7 Days ... .. = 1 Week

28 ... .. = 1 Lunar Month.

23, 29, 30, or 31

Days ... .. = 1 Cal. Month.

12 Calendar

Months ... .. = 1 Year.

365½ days ... .. = 1 Common Year.

366 „ ... .. = 1 Leap Year

The Astronomical Day commences at noon, and is computed from 1 to 24 hours.

### Angular Measure.

60 Seconds' ... .. = 1 Minute.

60 Minutes' ... .. = 1 Degree.

30 Degrees° ... .. = 1 Sign.

90 Degrees ... .. = 1 Quadrant.

180 „ ... .. = 1 Semicircle

360 „ ... .. = 1 Circum-

ference.

1° = 60' = 3,600'', 360° = 21,600' = 1,296,000''.

### Water.

Cubic inch ... .. = .0361 lb.

Gallon ... .. = 10 lbs.

Cubic foot = 62.3210 lbs. or 6.2321

gals. 35.943 cubic feet (224 galls.)

= 1 ton.

X

The gallon is =  $277\frac{1}{2}$  cubic inches,  
= 0.16 cubic feet = 10 lbs. distilled water.

Water for Ships Ton, 210 gals.,  
Butt 110, Puncheon 72, Barrel 36,  
Kilderkin 18

### Electrical Measures.

The Ohm.—Measuring resistance offered by materials to the flow of electricity. Approximately 70 to 80 ft. of good iron wire of  $\frac{1}{16}$ th in. diameter has a resistance of one ohm. A megohm is a resistance of one million ohms.

The Volt = the electromotive force which applied to a conductor with a resistance of one ohm will maintain in it a current of one ampere.

The Farad = the capacity of a condenser such as to be charged to a potential of one volt by one coulomb. The micro-farad is a millionth part of a farad

The Ampere = the current driven through one ohm by one volt. A milli-ampere is the thousandth part of an ampere

The Coulomb = the quantity of electricity given by one ampere in one second.

The Joule = the energy expended in one second by one ampere flowing through one ohm.

The Watt = the power of a current of one ampere under a pressure of one volt = 44.23 approximate foot-lbs. per minute. 746 watts = one horse-power. A kilowatt is a thousand watts.

The Henry = the induction in a circuit when the pressure is one volt while the current varies one ampere per second.

The Board of Trade Unit = 1000 watts per hour, and will keep a 16 c p. incandescent lamp alight for about 16 hours.

## II. Metric Equivalent of British Weights and Measures.

(The use, in the United Kingdom, of the weights and measures of the Metric system was legalized by the Weights and Measures (Metric System) Act, 1897)

### METRIC TO IMPERIAL

#### Linear Measure.

|                                     |      |                |
|-------------------------------------|------|----------------|
| 1 millimetre ( $\frac{1}{1000}$ m.) | =    | 0.0003937 in.  |
| 1 centimetre ( $\frac{1}{100}$ m.)  | =    | 0.3937 in.     |
| 1 decimetre ( $\frac{1}{10}$ m.)    | =    | 3.937 ins.     |
|                                     |      | 39.370113 ins. |
| 1 metre (m.)                        | .. = | 3.280843 ft.   |
|                                     |      | 1.0936143 yd.  |
| 1 decametre (10 m.)                 | =    | 10.936 yds.    |
| 1 hectometre (100 m.)               | =    | 109.36 yds.    |
| 1 kilometre (1000 m.)               | =    | 0.62137 mile.  |

#### Square Measure

|  |   |                 |
|--|---|-----------------|
| 1 square centimetre                    | = | 0.15500 sq. in. |
| 1 sq. d'metre (100 sq. centimetres)    | = | 15.500 sq. in.  |
| 1 sq. metre (100 sq. decimetres)       | = | 10.7639 sq. ft. |
|  |   | 1.1960 „ yd.    |
| 1 are (100 sq. mtrs)                   | = | 119.60 sq. yd.  |
| 1 hectare (100 ares or 10,000 sq. mts) | = | 2.4711 acres.   |

#### Cubic Measure.

|   |   |                   |
|---|---|-------------------|
| 1 cubic centimetre                              | = | 0.0610 cb. in.    |
| 1 cubic decimetre (c d) (1000 cub. centimetres) | = | 61.024 cb. in.    |
| 1 cubic met (1000 cub. decimetres)              | = | 35.3148 cub. ft.  |
|   |   | 1.307954 cub. yd. |

#### Measure of Capacity.

|                                      |   |                |
|--------------------------------------|---|----------------|
| 1 centilitre ( $\frac{1}{100}$ lit.) | = | 0.070 gill.    |
| 1 decilitre ( $\frac{1}{10}$ lit.)   | = | 0.176 pint.    |
| 1 litre                              | = | 1.75980 pints. |
| 1 dekalitre (10 lit.)                | = | 2.200 gals.    |
| 1 hectolitre (100 lit.)              | = | 2.75 bushels.  |

#### Weight.

|                                     |   |             |
|-------------------------------------|---|-------------|
| 1 milligram ( $\frac{1}{1000}$ gm.) | = | 0.015 gram. |
| 1 centigram ( $\frac{1}{100}$ gm.)  | = | 0.154 „     |

|                                   |   |   |
|-----------------------------------|---|---|
| 1 decigram ( $\frac{1}{10}$ grm.) | = | 1.543 grns  |
| 1 grammé (1 " )                   | = | 15.432 "  |
| 1 dekagram (10 gr)                | = | 56.11 drms  |
| 1 hectogram (100 grm)             | = | 3.527 oz.   |
| 1 kilogram (1,000 grm)            | = | $\begin{cases} 2.2046223 \\ \text{lb or} \\ 15432.3564 \\ \text{grm} \end{cases}$ |
| 1 myriagram (10 kilog)            | = | 23.046 lb   |

|                      |   |   |
|----------------------|---|---|
| 1 quintal (100 kilo) | = | 1.968 cwt   |
| 1 tonne (1000 " )    | = | 0.9842 ton.   |
|                      |   | <i>Troy.</i>  |
| 1 grammé (1 grm)     | = | $\begin{cases} 0.03215 \\ \text{oz tr} \\ 15.432 \text{ grns} \end{cases}$                                |
|                      |   | <i>Apothecaries.</i>  |
| 1 grammé (1 grm.)    | = | $\begin{cases} 0.2572 \text{ drms.} \\ 0.7716 \\ \text{scruple.} \\ 15.432 \\ \text{grains.} \end{cases}$ |

## IMPERIAL TO METRIC.

## Linear Measure

|                      |   |                    |
|----------------------|---|--------------------|
| 1 inch               | = | 25.400 millimetre. |
| 1 foot (12 ins)      | = | 0.30480 metre      |
| 1 yard (3 feet)      | = | 0.914399 metre     |
| 1 fathom (6 ft)      | = | 1.8288 metres      |
| 1 pole (5½ yds)      | = | 5.0392 "           |
| 1 chain (22 " )      | = | 20.1168 "          |
| 1 furlong (220 yds.) | = | 201.168 "          |
| 1 mile (8 furlongs)  | = | 1.6093 kilometres  |

## Square Measure

|                        |   |   |
|------------------------|---|---|
| 1 square inch          | = | $\begin{cases} 6.4516 \text{ sq centi-} \\ \text{metres} \end{cases}$ |
| 1 sq foot (144 sq ins) | = | $\begin{cases} 9.2903 \text{ sq deci-} \\ \text{metres} \end{cases}$  |
| 1 sq yard (9 sq. feet) | = | $\begin{cases} 0.836126 \\ \text{sq mtr} \end{cases}$                 |
| 1 perch (36¼ sq yds)   | = | 25.299 sq metres  |
| 1 rood (40 frchs)      | = | 10.117 ares   |
| 1 acre (4840 sq. yds)  | = | 0.40458 hectare   |
| 1 sq. mile (640 acres) | = | 259.00 hectares.  |

## Cubic Measure.

|                                  |   |  |
|----------------------------------|---|--|
| 1 cubic inch                     | = | $\begin{cases} 16.387 \text{ C centi-} \\ \text{metres} \end{cases}$ |
| 1 cubic foot (1728 cubic inches) | = | $\begin{cases} 0.028317 \text{ cubic} \\ \text{metre.} \end{cases}$  |
| 1 cubic yd (27 cubic feet)       | = | $\begin{cases} 0.764553 \text{ cubic} \\ \text{metre} \end{cases}$   |

## Measures of Capacity.

|                   |   |                   |
|-------------------|---|-------------------|
| 1 gill            | = | 1.42 decilitres   |
| 1 pint (4 gills)  | = | 0.568 litre       |
| 1 quart (2 pints) | = | 1.136 litres      |
| 1 gall (4 qrts)   | = | 4.5459631 ltrs.   |
| 1 peck (2 galls)  | = | 9.092 litres      |
| 1 bushel (8 " )   | = | 3.637 dekalitres. |

NOTE.—Approximately one litre equals 1,000 cubic centimetres, and one millilitre equals 1/1000 cubic centimetres.

|                       |   |   |
|-----------------------|---|---|
| 1 quarter (8 bushels) | = | $\begin{cases} 2.909 \text{ hecto-} \\ \text{litres} \end{cases}$ |
|-----------------------|---|---|

## Apothecaries Measure

|                                  |   |   |
|----------------------------------|---|---|
| 1 minim                          | = | 0.059 millilitre  |
| 1 fluid scruple                  | = | 1.184 millilitres   |
| 1 " drachm (60 minims)           | = | 3.552 "   |
| 1 fluid ounce (8 drachms)        | = | $\begin{cases} 2.84123 \\ \text{centilitres} \end{cases}$ |
| 1 pint                           | = | 0.568 litre   |
| 1 gall (8 pints or 160 fluid oz) | = | 4.5459631 litres  |

## Apothecaries Weight

|                       |   |                |
|-----------------------|---|----------------|
| 1 Grain               | = | 0.0648 Gramme  |
| 1 Scruple (20 grains) | = | 1.296 Grammes. |
| 1 Drachm (3 Scruples) | = | 3.888 "        |
| 1 Oz (8 Drachms)      | = | 31.1035 "      |

## Avoirdupois Weight.

|                                 |   |   |
|---------------------------------|---|---|
| 1 Grain                         | = | 0.0648 Gramme   |
| 1 Dram                          | = | 1.772 Grammes   |
| 1 Oz (16 Drams)                 | = | 28.350 "  |
| 1 Pound (16 Oz) or 7,000 Grains | = | 0.45359243 Kilo-gram  |
| 1 Stone (14 lbs)                | = | 8.350 Kilograms.  |
| 1 Quarter (28 lbs)              | = | 12.70 "   |
| 1 Hundred-weight (112 lbs)      | = | $\begin{cases} 50.80 \\ 0.5080 \text{ Quintal.} \end{cases}$                    |
| 1 Ton (20 Cwt)                  | = | $\begin{cases} 1.0160 \text{ Tonnes or} \\ 1016 \text{ Kilograms.} \end{cases}$ |

## Troy Weight

|                              |   |                 |
|------------------------------|---|-----------------|
| 1 Grain                      | = | 0.0648 Gramme.  |
| 1 Pennyweight (24 Grains)    | = | 1.5552 Grammes. |
| 1 Troy Oz. (20 Pennyweights) | = | 31.1035 "       |

## 12 Nautical Measures

12 inches ... = 1 foot. | 6 feet .. .. = 1 fathom.  
 3 feet .. .. = 1 yard. | 3 nautical miles ... = 1 league.

Sea or Nautical Mile = one-sixtieth of a degree of latitude, and varies from 6,046 ft. on the Equator to 6,092 ft. in lat. 60°.

Nautical Mile for speed trials, generally called the { 6,080 feet  
 Admiralty Measured Mile ... .. { 1 151 statute miles.  
 ... .. { 1,853 metres

Cable's length = the tenth of a nautical mile; or approximately, 100 fathoms or 200 yards.

A Knot = a nautical mile an hour, is a measure of speed, but is not infrequently, though erroneously, used as synonymous with a nautical mile

LENGTH OF EUROPEAN MEASURES OF DISTANCE, COMPARED WITH THE  
 NAUTICAL MILE OF 6,080 FEET.

|                           | Length in<br>Nautical Miles |                | Length in<br>Nautical Miles |
|---------------------------|-----------------------------|----------------|-----------------------------|
| Nautical Mile             | 1 000                       | German Ruthen  | .. 4 064                    |
| British Statute Land Mile | 0 869                       | Italian Mile   | ... 1 000                   |
| Austrian Mile             | 4 034                       | Norwegian Mile | ... 6 037                   |
| Danish Mile ...           | .. 4 064                    | Russian Verst  | ... 0 576                   |
| French Kilometre          | .. 0 539                    | Swedish Mile   | ... 5 769                   |
| German Geographical Mile  | 4 000                       |                |                             |

## SOUNDINGS UPON FOREIGN CHARTS ARE EXPRESSED THUS —

|                    | Fm ft   | Fm fm            |         | Fm ft     | Fm fm            |
|--------------------|---------|------------------|---------|-----------|------------------|
| Austrian .. meter  | = 3 231 | or 0 547         | Nor-    |           |                  |
| " .. faden         | = 6 223 | .. 1 037         | wegian  | } meter   | = 3 281 or 0 547 |
| Belgian .. metre   | = 3 281 | .. 0 547         | Nor-    |           |                  |
| Chilian .. metro   | = 3 281 | .. 0 547         | wegian  | } favn    | = 6 176 .. 1 029 |
| Danish             | favn    | = 6 176 .. 1 029 | Portu-  |           |                  |
| Dutch              |         |                  | guese   | } metro   | = 3 281 .. 0 547 |
| (European) } meter | = 3 281 | .. 0 547         | Russian |           |                  |
| Dutch              |         |                  | (Caxem) | } Sazhens | = 6 000 .. 1 000 |
| (European) } vadem | = 5 905 | .. 0 984         | Spanish | metro     | = 3 281 .. 0 547 |
| Dutch              |         |                  | "       | braza     | = 5 492 .. 0 915 |
| (Batavia) } vadem  | = 5 905 | .. 0 984         | Swedish | meter     | = 3 281 .. 0 547 |
| French .. metro    | = 3 281 | .. 0 547         | "       | famn      | = 5 844 .. 0 974 |
| German . meter     | = 3 281 | .. 0 547         | United  |           |                  |
| Italian . metro    | = 3 281 | .. 0 547         | States  | } fathom  | = 6 000 .. 1 000 |
| Japanese           | fathom  | = 6 000 .. 1 000 |         |           |                  |

It will be observed that several nations use both metres and fathoms; generally in such cases the metre is employed in modern charts

## 13 Measurement of Timber—London

A Petrograd Standard Hundred contains 120 pieces of 12 feet  $\times$  1½ i o :  $\times$  11 inches = 165 cubic feet, or 1,930 superficial feet of 1 inch.

Deals, battens, scantlings, rough boards, and sawn pitch pine timber, pay freight per Petrograd Standard Hundred.

Planed boards pay freight on actual measure when dressed, not by the specification of nominal sizes from which they are manufactured.

Squared timber pays freight per load of 50 cubic feet, Queen's calliper measure delivered

Mahogany and cedar from Cuba pay freight per load of 50 cubic feet, Queen's calliper measure, the captain paying the measuring charge.

Most furniture woods pay freight per ton weight delivered.

# 14. Approximate Values of Gold and Silver Coins.

Subject to Variations according to the Fluctuations in the Rates of Exchange.

| DESCRIPTION OF COIN                               | Value in English | United States | France, Belgium, Switzerland | German Empire | Holland | Austrian Paper | Italian. |
|---|------------------|---------------|------------------------------|---------------|---------|----------------|----------|
|   | £ s d            | Dl Ct         | Fr Ct                        | M Pf          | Fl Ct   | Kr H           | Lr Ct.   |
| <b>Gold.</b>                                      |                  |               |                              |               |         |                |          |
| English Sovereign                                 | 1 0 0            | 4 87½         | 25 25                        | 20 47½        | 12 15   | 24 20          | 25 98    |
| Twenty-Franc Piece                                | 0 15 10          | 3 84          | 20 0                         | 16 13         | 9 51    | 19 25          | 20 0     |
| German 20 Mark Piece                              | 0 19 6           | 4 74          | 24 70                        | 20 0          | 11 77   | 23 50          | 24 70    |
| Dutch 10 Florins                                  | 0 16 4           | 3 96          | 20 80                        | 16 60         | 10 0    | 19 80          | 20 60    |
| Imperial (Russian)                                | 0 15 10          | 3 85          | 20 0                         | 16 13         | 9 54    | 18 70          | 20 0     |
| Twenty Kroner (Swedish, Norwegian, and Danish) .. | 1 1 9            | 5 2½          | 27 40                        | 22 20         | 13 10   | 24 93          | 27 40    |
| Half-Eagle (5 dolls U.S.) ...                     | 1 0 6            | 5 0           | 25 85                        | 20 90         | 12 33   | 24 50          | 25 85    |
| <b>Silver.</b>                                    |                  |               |                              |               |         |                |          |
| English Shilling ..                               | 0 1 0            | 0 24          | 1 25                         | 1 0           | 0 60    | 1 14           | 1 25     |
| Five-Franc Piece ..                               | 0 3 11½          | 0 95          | 5 0                          | 4 0           | 2 37½   | 4 54           | 5 0      |
| One-Franc Piece                                   | 0 0 9½           | 0 19          | 1 0                          | 0 80          | 0 47½   | 0 92           | 1 0      |
| One Mark ...                                      | 0 0 11½          | 0 24          | 1 23                         | 1 0           | 0 59    | 1 12           | 1 23     |
| One Florin (Dutch)                                | 0 1 ½            | 0 40          | 2 05                         | 1 70          | 1 0     | 1 88           | 2 05     |
| One Krone (Danish, Swedish, and Norwegian) ...    | 0 1 1            | 0 27          | 1 30                         | 1 13          | 0 66    | 1 24           | 1 30     |
| One Peseta (Spanish)                              | 0 0 8            | 0 16          | 0 80                         | 0 7           | 0 35    | 0 75           | 0 80     |
| One Dollar (U.S.)                                 | 0 4 1            | 1 0           | 5 10                         | 4 10          | 2 46    | 4 70           | 5 10     |

# 15. Continental Weights and Measures with their English Value.

The Metric System of Weights and Measures, with trifling variations of denomination, has been adopted in the following countries —

|         |         |           |             |
|---------|---------|-----------|-------------|
| AUSTRIA | *GREECE | NORWAY    | SPAIN       |
| BELGIUM | HOLLAND | PORTUGAL  | SWEDEN      |
| DENMARK | HUNGARY | §ROUMANIA | SWITZERLAND |
| FRANCE  | ITALY   | SERVIA    | §TURKEY     |
| GERMANY |         |           |             |

|                |  |
|----------------|--|
| Linear Measure | { 1 Centimètre = 0.3937 inch.                        |
|                | { 1 METRE = 39.3701 inches = 3.28 feet = 1.093 yard. |
|                | { 1 Kilomètre = 1093.6 yards = 0.62137 mile          |

\*—In Greece the following weights may be used—

- 1 Oke = 2.60 lbs. avoirdupois.
- 1 Stater = 4½ Oke = 123.2 lbs. avoirdupois.

§—In Turkey and Roumania the following weights are also used—

- 1 Oke = 2.63 lbs. avoirdupois.
- 1 Kintal = 4½ Oke = 123 lbs. avoirdupois.

|        |  |                          |
|--------|--|--------------------------|
| Weight | { 1 Milligramme                        | = 0.015 grain troy.      |
|        | { 1 GRAMME                             | = 15.43 " "              |
|        | { 1 Kilogramme                         | = 2.205 lb. avoirdupois. |
|        | { 1 Quintal métrique = 100 kilogrammes | = 220.5 " "              |
|        | { 1 Tonneau = 100 " "                  | = 2205 " "               |

Measure of Capacity ... 1 LITRE = 1.76 pint.

**Russian Weights and Measures.**—Verst = 0.663 mile 1 Pood = 40 Pound = 36.12 lbs avoirdupois. 1 Vedro = 2.7 imperial gallons.

1 Degree = 60 geographical miles = 69.16th English statute miles = 9.85 Norway miles = 10.41 Swedish miles = 14.77 Danish miles = 15 German miles = 20 Holland ure = 23.15 Swiss stunden = 104.3 Russian versts = 111.3 French kilomètres.

**Weights and Measures.**—A penny weighs  $\frac{1}{4}$  oz., or 10 grammes; a halfpenny,  $\frac{1}{2}$  oz. A French centime weighs a gramme; its diameter equals a centimètre, and 100 in a row equal a mètre 1 centimètre = 10 millimètres =  $\frac{1}{4}$ -10th of an inch; or  $2\frac{1}{2}$  centimètres = 1 inch. An inch is the diameter of a halfpenny. A penny is  $\frac{1}{10}$  foot in diameter.

## 16. Continental Time.

In Belgium, France, Spain, and Portugal the railway services are arranged according to *West Europe (Greenwich) Time*; in Holland according to Amsterdam time, which is 20 minutes in advance of Greenwich Time, in Germany, Austria-Hungary, Switzerland, Italy, Servia, Denmark, Norway, Sweden, and part of Turkey, according to *Mid Europe Time*, which is one hour earlier than West Europe Time; in Bulgaria, Roumania, and part of Turkey, according to *East Europe Time*, which is one hour earlier than mid Europe Time, and two hours earlier than West Europe Time, in Greece, according to Athens Time; in Russia, the train services in the guide are according to Petrograd Time, but the railway authorities usually issue time tables also showing the services by local time, such as Warsaw and Moscow time, &c.

West Europe (Greenwich) Time is 20 minutes later than Amsterdam Time.

|   |   |   |  |
|---|---|---|--|
| " | " | " | 1 hour later than Mid Europe Time      |
| " | " | " | 1 hr 35 mins later than Athens Time.   |
| " | " | " | 2 hours later than East Europe time.   |
| " | " | " | 2 hrs 1 min later than Petrograd Time. |

In Belgium, France, Italy, Spain, and Portugal time is reckoned to 24 o'clock.

## Standard Time.

The Hourly Zone System of Standard Time, based on the meridian of Greenwich, has been adopted in many countries, as will be seen from the particulars given below. For Europe the following Standard Times have been adopted:—

**Western Europe.**—Greenwich time.

**Central Europe.**—Corresponding to the time of the 15th degree of longitude East of Greenwich, or one hour fast of Greenwich time.

**Eastern Europe.**—Corresponding to the time of the 30th degree of longitude East of Greenwich, or two hours fast of Greenwich time.

---

The following countries have adopted the meridians mentioned for the purpose of regulating time:—

**Great Britain, Belgium, France, Portugal, Spain, Gibraltar, Algeria, Ivory Coast, Dahomey, Faroe Islands.**—Meridian of Greenwich or G.M.T.

**Ireland.**—Meridian of Dublin, 25m. 21 ls. slow of G.M.T.

**Holland.**—Meridian of Amsterdam, 19m. 32 ls. fast of G.M.T.

**Greece.**—Meridian of Athens, 1h. 34m. 52.9s. fast of G.M.T.

**Austria-Hungary, Denmark, Germany, Italy, Malta, Norway, Servia, Sweden, Switzerland, Tunis, Congo, Angola, German South-West Africa.**—Meridian of 15° E., or 1 hour fast of G.M.T.

**Iceland, Madeira, Senegal, Liberia and French and Portuguese Guinea.**—Meridian of 15° West or 1 hour slow of G.M.T.

**Azores and Cape Verde Islands.**—Meridian of 30° W., or 2 hours slow of G.M.T.

**Russia.**—Meridian of Pulkowa, 2h. 1m. 18.6s. East of Greenwich, or practically Eastern European time.

**Bulgaria, Roumania, Egypt, South Africa, Cyprus, and Portuguese East Africa.**—Meridian of 30° E., or 2 hours fast of G.M.T.

**Turkey.**—Although Central European time for West Turkey and Eastern Europe time for Eastern Turkey has been adopted by the Customs and some public offices, the old Turkish mode of reckoning time is still in general use.

**Ascension.**—Meridian 14° 15' W., or 57m. slow of G.M.T.

**Mauritius, Reunion and Seychelles.**—60th meridian, or 4 hours fast of G.M.T.

**Chagos Islands and Portuguese India.**—75th meridian, or 5 hours fast of G.M.T.

**India (except Calcutta) and Ceylon**—Meridian of  $82^{\circ} 30'$  E., or  $5\frac{1}{2}$  hours fast of G.M.T.

**Burmah**.—Meridian of  $97^{\circ} 30'$  E. or  $6\frac{1}{2}$  hours fast of G.M.T.

**Straits Settlements, Federated Malay States and French Indo-China**.—Meridian of  $105^{\circ}$  E., or 7 hours fast of G.M.T.

**Java**.— $109^{\circ} 48' 37.5''$  E., or 7h. 19m., 14.5s. fast of G.M.T.

**Hong Kong and East Coast of China, Shanghai, Kiau Chau, Philippine Islands, British North Borneo, Labuan, Western Australia**.—Meridian of  $120^{\circ}$  E., or 8 hours fast of G.M.T.

**Korea**.—Meridian of  $127^{\circ} 30'$  E., or  $8\frac{1}{2}$  hours fast of G.M.T.

**Japan, Seoul and Chemulpo**.—Meridian of  $135^{\circ}$  E., or 9 hours fast of G.M.T.

**South Australia and Guam**—Meridian of  $142^{\circ} 30'$  E., or  $9\frac{1}{2}$  hours fast of G.M.T.

**New South Wales, Queensland, Tasmania, Victoria, New Guinea, Caroline Islands**.—Meridian of  $150^{\circ}$  E., or 10 hours fast of G.M.T.

**New Zealand**.—Meridian of  $172\frac{1}{2}^{\circ}$  E., or  $11\frac{1}{2}$  hours fast of G.M.T.

**Hawaii or Sandwich Islands**.—Meridian of  $157^{\circ} 30'$  W., or  $10\frac{1}{2}$  hours slow of G.M.T.

**Samoa**.—Meridian of  $172\frac{1}{2}^{\circ}$  W., or  $11\frac{1}{2}$  hours slow of G.M.T.

**Alaska**.—Meridian of  $135^{\circ}$  W., or 9 hours slow of G.M.T.

**Chili, Panama, Peru**.—Meridian of  $75^{\circ}$  West of Greenwich, or 5 hours slow of G.M.T.

**Colombia**.—Meridian of Bogota, or 4h. 56m. 52.4s. slow of G.M.T.

**Ecuador**.—Meridian of Quito, or 5h. 14m. 6.7s. slow of G.M.T.

**Costa Rica**.—Meridian of San José, or 5h. 36m. 16.9s. slow of G.M.T.

**Nicaragua**.—Meridian of Managua, or 5h. 45m. 10s. slow of G.M.T.

**Salvador**.—Meridian of San Salvador, or 5h. 56m. 32s. slow of G.M.T.



**Mexico.**—Meridian of City of Mexico, or 6h. 36m. 26·7s. slow of G.M.T.

**Honduras.**—Meridian of 90° W. or 6 hours slow of G.M.T.

**Uruguay.**—Meridian of Monte Video, or 3h. 44m. 48·9s. slow of G.M.T.

**Argentine Republic.**—Meridian of Cordova, 4h. 16m 48 2s. slow of G.M.T.

**Brazil.**—Meridian of Rio Janeiro, or 2h. 52m. 41·4s. slow of G.M.T.

**Venezuela.**—4h. 30m. slow of G.M.T.

**New Brunswick, Nova Scotia, Prince Edward Island, Miquelon, Porto Rico, Martinique, Grenada, Trinidad, Tobago, British and French Guiana.**—Meridian of 60° W., or 4 hours slow of G.M.T.

**Cuba.**—Local mean time, and not Standard time of the 75th meridian of W. long., is now in use in Cuba. The time ball in approximately 23° 8' 27" N., 82° 20' 55" W. at Havana, is dropped at local mean noon, corresponding to 5h. 29m. 23·7s. p.m. G.M.T.

**Canada and the United States**—The territories are divided into hourly zones, the Standard times for which are respectively 4, 5, 6, 7, and 8 hours slow of Greenwich, the corresponding meridians being 60°, 75°, 90°, 105° and 120° W. As a rule the time used in Canada, from the East coast to 67½° W., is 4 hours slow of Greenwich (Intercolonial time); between 67½° and 82½° W., 5 hours slow (Eastern time); between 82½° and 97½° W., 6 hours slow (Central time); between 97½° and 112½° W., 7 hours slow (Mountain time); from 112½° W., to the West coast, 8 hours slow of Greenwich (Pacific time).

**British Columbia.**—Meridian of 120° W., or 8 hours slow of G.M.T.

# INDEX.

|  | PAGE |  | PAGE   |
|--|------|--|--------|
| <b>ACCOUNT CURRENT</b> . . . . .       | 83   | Denaturing, dry goods . . . . .              | 206    |
| "    sales . . . . .                   | 77   | Disgorging (wines and spirits) . . . . .     | 203    |
| Advice note, merchant . . . . .        | 24   | Displacement . . . . .                       | 26     |
| Advice, railway shipping . . . . .     | 25   | Documentary bills . . . . .                  | 143    |
| Average adjustment specimen . . . . .  | 137  | Drawback . . . . .                           | 208    |
| <b>BARRATRY</b> . . . . .              | 106  | Dunnage . . . . .                            | 33     |
| Bill of Exchange . . . . .             | 190  | <b>ENQUIRIES</b> . . . . .                   | 20     |
| "    Lading . . . . .                  | 89   | Entry (His Majesty's Customs)—               |        |
| "    Sight (21) . . . . .              | 246  | free goods (15) . . . . .                    | 260    |
| "    Store (39) . . . . .              | 248  | home use, ex-ship . . . . .                  | 241    |
| Blending (wines and spirits) . . . . . | 202  | warehousing . . . . .                        | 242    |
| Bond note for transshipment and        |      | <b>Explosives and inflammable</b>            |        |
| exportation (49) . . . . .             | 256  | goods—                                       |        |
| Bottling (wines and spirits) . . . . . | 203  | exportation of . . . . .                     | 237    |
| Brokerage . . . . .                    | 38   | <b>FILLING (WINES AND SPIRITS)</b> . . . . . | 202    |
| Bulking (dry goods) . . . . .          | 203  | Firm . . . . .                               | 4      |
| <b>CERTIFICATE OF ORIGIN</b> . . . . . | 60   | Fortifying (wine) . . . . .                  | 203    |
| Charter party . . . . .                | 31   | Franchise . . . . .                          | 109    |
| Cheque . . . . .                       | 160  | Freight, dead . . . . .                      | 33     |
| Claims, surveyed, adjusted,            |      | "    engagement . . . . .                    | 26     |
| settled . . . . .                      | 126  | "    note . . . . .                          | 16, 30 |
| Clauses (Marine Insurance)—            |      | "    receipt . . . . .                       | 29     |
| binding . . . . .                      | 107  | "    tonnage . . . . .                       | 27     |
| confirmation . . . . .                 | 107  | <b>GENERAL AVERAGE</b> . . . . .             | 118    |
| institute cargo . . . . .              | 103  | average stater . . . . .                     | 121    |
| memorandum . . . . .                   | 107  | documents to prove a loss . . . . .          | 121    |
| receipt . . . . .                      | 107  | examples of . . . . .                        | 122    |
| sue and labour . . . . .               | 106  | expenditure . . . . .                        | 119    |
| waiver . . . . .                       | 107  | interests and values contribu-               |        |
| Combine . . . . .                      | 5    | ting . . . . .                               | 122    |
| Consignment note . . . . .             | 58   | place of adjustment . . . . .                | 121    |
| Consular system (British) . . . . .    | 73   | sacrifices of property . . . . .             | 118    |
| Contract note . . . . .                | 155  | York-Antwerp rules . . . . .                 | 120    |
| <b>DELIVERY ORDER</b> . . . . .        | 14   | <b>INDEMNITY, LETTER OF</b> . . . . .        | 43     |
| Demurrage . . . . .                    | 38   |  |        |

|   | PAGE    |  | PAGE     |
|---|---------|--|----------|
| Indents . . . . .                         | 10      | Pool . . . . .   | 5        |
| Instructions, for forwarding . . . . .    | 23      | Primage . . . . .  | 27       |
| Invoice . . . . .                         | 19      | Protest, captain . . . . .                               | 111      |
| " consular . . . . .                      | 67, 185 | " note of . . . . .                                      | 112      |
| " cost and freight . . . . .              | 56      | <b>QUOTATION</b> . . . . .                               | 20, 57   |
| " cost, insurance and freight . . . . .   | 56      | <b>RACKING (WINE AND SPIRITS)</b> . . . . .              | 202      |
| " franco . . . . .                        | 59      | Receiving note . . . . .                                 | 40       |
| " free alongside ship . . . . .           | 55      | Reducing (spirits) . . . . .                             | 202      |
| " free on board . . . . .                 | 55      | Repacking (dry goods) . . . . .                          | 206      |
| " free on rail . . . . .                  | 55      | Request note (spirits) . . . . .                         | 219      |
| " loco . . . . .                          | 55      | " (tobacco) . . . . .                                    | 220      |
| " manufacturer's . . . . .                | 17      | Ring . . . . .   | 5        |
| " <i>pro forma</i> . . . . .              | 77      | <b>SALVAGE</b> . . . . .                                 | 113      |
| " with declaration . . . . .              | 63      | Ship's articles . . . . .                                | 114      |
| <b>JETTISON</b> . . . . .                 | 106     | " husband . . . . .                                      | 114      |
| <b>LANDING ORDER, FOR DUTY</b>            |         | " manifest . . . . .                                     | 238      |
| Goods (44) . . . . .                      | 250     | " papers . . . . .                                       | 114      |
| Lay days . . . . .                        | 83      | <b>Shipping Bill—</b>                                    |          |
| Letters of mart and countermart . . . . . | 106     | wet goods as merchandise . . . . .                       | 217      |
| Lloyd's . . . . .                         | 92      | goods as stores . . . . .                                | 230      |
| " average bond . . . . .                  | 128     | transhipment—goods only (38) . . . . .                   | 258      |
| " bottomry bond . . . . .                 | 130     | <b>Shipping book</b> . . . . .                           | 11       |
| " history of . . . . .                    | 93      | " instructions . . . . .                                 | 11       |
| " insurance at . . . . .                  | 95      | " note . . . . .   | 13, 41   |
| " respondentia bond . . . . .             | 130     | Short shipment . . . . .                                 | 28       |
| " subscribers of . . . . .                | 95      | Ship (marine insurance) . . . . .                        | 98       |
| " underwriters of . . . . .               | 96      | Sparkling (wine) . . . . .                               | 203      |
| <b>MATE'S RECEIPT</b> . . . . .           | 42      | <b>Specification—</b>                                    |          |
| Memorandum (average) . . . . .            | 125     | British and Irish goods only . . . . .                   | 181, 209 |
| Mixing (wines and spirits) . . . . .      | 202     | customs formalities . . . . .                            | 208      |
| <b>ORDER</b> . . . . .                    | 21      | foreign and colonial goods . . . . .                     | 261      |
| Out of charge note . . . . .              | 240     | foreign and colonial merchandise, free of duty . . . . . | 210      |
| <b>PANAMA CANAL</b> . . . . .             | 7       | <b>Starting (wines and spirits)</b> . . . . .            | 203      |
| Particular average . . . . .              | 123     | <b>Stranding</b> . . . . .                               | 125      |
| " " cargo . . . . .                       | 124     | <b>Survey report</b> . . . . .                           | 137      |
| " " freight . . . . .                     | 124     | <b>TONNAGE</b> . . . . .                                 | 26, 113  |
| " " ship . . . . .                        | 124     | <b>Total losses—</b>                                     |          |
| Perils excepted (insurance) . . . . .     | 51      | " actual . . . . .                                       | 112      |
| Policy (marine insurance) . . . . .       | 97      | " constructive . . . . .                                 | 113      |
| " named . . . . .                         | 103     | Trade routes . . . . .                                   | 8        |
| " open . . . . .                          | 97      | Transhipment delivery order (50) . . . . .               | 237      |
| " time . . . . .                          | 97      | Transhipment, goods . . . . .                            | 262      |
| " voyage . . . . .                        | 97      |  |          |

|                                      | PAGE |                              | PAGE |
|--------------------------------------|------|------------------------------|------|
| <b>VATTING</b> (Wines and spirits) . | 202  | Warrant (508), dry goods for |      |
| Voyage of vessel . . . . .           | 37   | removal for                  |      |
|                                      |      | immediate                    |      |
| <b>WARRANTIES</b> . . . . .          | 109  | exportation                  | 221  |
| Warrant (504), dry goods for         |      | " (499), wet goods for       |      |
| exportation                          | 211  | removal for                  |      |
| " (509A), dry goods for              |      | immediate                    |      |
| operation .                          | 205  | exportation                  | 224  |
| " (498), wet goods for               |      | " (500), dry goods for       |      |
| removal .                            | 252  | removal for                  |      |
| " (500A), wet goods for              |      | immediate                    |      |
| operation .                          | 204  | shipment as                  |      |
| " (496), wet goods for ex-           |      | stores . .                   | 231  |
| portation .                          | 214  | " (500), wet goods for       |      |
| " (495), wet goods for               |      | removal for                  |      |
| home con-                            |      | immediate                    |      |
| sumption .                           | 243  | shipment as                  |      |
| " (503), dry goods for               |      | stores . .                   | 234  |
| ship's stores                        | 227  |                              |      |

Effingham Wilson's Commercial Publications

Demy 8vo. Cloth. Pp. ix + 237. Price, 3s. 6d. net

# MODERN BUSINESS ROUTINE

EXPLAINED AND ILLUSTRATED

VOLUME I.—HOME TRADE

BY

R. S. OSBORNE, F.S.S.

FOR TEN YEARS LECTURER AT CITY OF LONDON COLLEGE ON "THE THEORY AND PRACTICE  
OF COMMERCE," SOMETIME LECTURER FOR THE DECIMAL ASSOCIATION  
ON THE USE OF THE METRIC SYSTEM IN COMMERCE,  
AUTHOR OF "THE PRACTICAL ARITHMETIC"

LONDON  
EFFINGHAM WILSON  
16 COPTHALL AVENUE, E.C.2

Crown 8vo. Cloth. Pp. xi + 270. Price 3s. 6d. net

# PRACTICAL ARITHMETIC

## EXAMPLES AND EXERCISES

BY

R. S. OSBORNE

FELLOW OF THE ROYAL STATISTICAL SOCIETY; LECTURER IN COMMERCIAL METHODS  
AND PRACTICAL ARITHMETIC AT THE CITY OF LONDON COLLEGE

---

Crown 8vo. Cloth. Pp. vii + 192. Price 3s. 6d. net

# COMMERCIAL CORRESPONDENCE

INCLUDING HINTS ON COMPOSITION, EXPLANATIONS OF  
BUSINESS TERMS, AND A LARGE NUMBER OF SPECIMEN  
LETTERS AS ACTUALLY IN CURRENT USE,  
TOGETHER WITH INFORMATION ON THE GENERAL  
COMMERCIAL SUBJECTS TREATED IN THE  
CORRESPONDENCE

BY

E. H. COUMBE, B.A. (LOND.)

LECTURER ON ENGLISH HISTORY, LANGUAGE AND LITERATURE AT THE  
CITY OF LONDON COLLEGE, LONDON, E.C.

*THIRD EDITION*

LONDON  
EFFINGHAM WILSON  
10 COPTHALL AVENUE, E.C. 2

Demy 8vo. Cloth. Pp. viii+292. Price 7s. 6d. net.

# BONDAR'S Simplified Russian Method

(Conversational and Commercial)

Compiled by  
D. BONDAR

Teacher of Russian at the Manchester Municipal School of Commerce. Graduate of the Academy of Commercial Sciences and Languages. (Russia and Switzerland).

Partly assisted by ALFRED CALVERT, Lecturer in Modern Languages at the Manchester Municipal School of Commerce

---

Part I.—Price 4s. net.

Part II.—Price 4s. net.

The Complete Volume, Parts I and II.—Price 7s. 6d. net.

## COMMERCIAL CALCULATIONS

BY

R. S. OSBORNE

LECTURER IN COMMERCE AND COMMERCIAL CALCULATIONS AT THE CITY OF LONDON  
COLLEGE, EXAMINER IN "MODERN BUSINESS ROUTINE" TO  
THE LONDON CHAMBER OF COMMERCE

AUTHOR OF "MODERN BUSINESS ROUTINE," VOL. I THE HOME TRADE, VOL. II THE  
IMPORT AND EXPORT TRADE, "PRACTICAL ARITHMETIC ETC.

LONDON  
EFFINGHAM WILSON  
16 COPTHALL AVENUE, E.C.2